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SB-211(NCR)

Issued December 27, 1938.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

INSTRUCTIONS FOR DETERMINING THE RATE OF DEDUCTION FOR
ADMINISTRATIVE EXPENSES - 1938 SUGAR BEET PROGRAM.

Part I - County Associations Section

The County Associations Section shall furnish the Application for Payment Section, as soon as possible, the following data to be used by the Application for Payment Section in determining the rate of deduction for administrative expenses in connection with the 1938 Sugar Beet Program.

1. The estimated amount expended by each county in connection with the 1938 Sugar Beet Program from March 1, 1938 through December 31, 1938.

(a) This data will be obtained by adding the amounts entered in line 3 of each Form NCR-County No. 7 for the period March 1, 1938 through December 31, 1938.

2. The following data which must be obtained from each county which will submit applications for payment under the 1938 Sugar Beet Program.

(a) Total commercially recoverable sugar from sugar beets harvested in the county and marketed for the extraction of sugar.

(1) This figure will be the total of the entries in SB-205, Section II, item 7, for all farms in the county on which sugar beets were planted for harvest in 1938.

(b) Total sugar with respect to which abandonment payments will be approved by the county committee.

(1) This will be the total of the entries in SB-205, Section II, item 13, for all farms in the county on which sugar beets were planted for harvest in 1938.

(c) Total sugar with respect to which deficiency payments will be approved by the county committee.

- (1) This will be the total of the entries in SB-205, Section II, item 16, for all farms in the county on which sugar beets were planted for harvest in 1938.

Each county in which sugar beets were planted for harvest in 1938 shall be requested to furnish this information to the State office as soon as possible after the Forms SB-207, 1938 Sugar Beet Marketing Report, from all sugar companies who process sugar beets produced in the county have been forwarded to the county office.

The foregoing information shall be prepared in duplicate. The original thereof, signed by the person in charge of the County Associations Section, shall be forwarded to the person in charge of the Application for Payment Section, and the copy thereof shall be filed in the County Associations Section.

After the rate of deduction has been determined, a copy of the signed and dated Form NCR-234-SB, will be received from the Application for Payment Section to be filed in the County Associations Section.

Part II - Application for Payment Section

Upon receipt of the information set forth in Part I of this procedure from the County Associations Section, Form NCR-234-(SB), a sample copy of which is attached hereto, shall be prepared in quintuple. These forms shall be typed or mimeographed in the State office.

Enter in the upper right-hand corner, the name of the State, the name of the county, and the State and county code.

Enter in item 1 the estimated county expense chargeable to the 1938 Sugar Beet Program.

Enter in items 2a, 2b, and 2c, the estimated commercially recoverable sugar from sugar beets harvested, sugar approved for abandonment payment, and sugar approved for deficiency payment, respectively.

Enter in item 2d the total of the entries in 2a, 2b, and 2c.

Obtain item 3 by multiplying the entry in 2d by \$0.60.

Obtain item 4 by dividing item 1 by item 3. This entry shall be expressed as a percentage and rounded to the nearest tenth; e.g. "2.1 percent".

The rate of deduction computed for a county shall be carefully checked before the Form NCR-234(SB) is signed. Too wide a variance in the rate determined for a county as compared with the rates determined for other counties in the State should be carefully examined to ascertain that the proper data have been used in making the determination.

Prepare a memorandum to the Chief of Party, General Accounting Preaudit Office, for the signature of the certifying officer, setting forth therein the rate of deduction for administrative expense which has been determined for the county association in connection with the 1938 Sugar Beet Program.

The original Form NCR-234-(SB) shall be retained in the State Application or Payment Section; the first copy shall be forwarded to the North Central Division; one copy shall be forwarded to the Sugar Division of the Department of Agriculture; one copy shall be forwarded to the County Association; and the remaining copy shall be forwarded to the person in charge of the County Associations Section.

Form NCR-234 (SB)
U. S. DEPARTMENT OF AGRICULTURE
Agricultural Adjustment Administration
North Central Division

(State)

(County)

COMPUTATION SHEET FOR DETERMINATION OF RATE OF DEDUCTION
FOR COUNTY ASSOCIATION EXPENSES UNDER THE 1938 SUGAR BEET
PROGRAM IN THE NORTH CENTRAL REGION

1. Estimated county expenses chargeable to the 1938 Sugar Beet Program. \$ _____
2. Estimated commercially recoverable sugar for payment.
 - (a) Commercially recoverable sugar from sugar beets harvested for the extraction of sugar. _____ cwt
 - (b) Sugar with respect to which abandonment payments will be approved by the county committee. _____ cwt
 - (c) Sugar with respect to which deficiency payments will be approved by the county committee. _____ cwt
 - (d) Total ----- (a) + (b) + (c) _____ cwt
3. Estimated payments (2d x \$0.60) \$ _____
4. Rate of deduction ($1 \div 3$) _____ %

CERTIFICATION

We hereby certify that all entries and computations on this NCR-234 (SB) have been made in accordance with instructions in SB-211 (NCR), relating to the execution of such form.

(Date)

(In Charge, Application for Payment Section)

(Date)

(Chairman, State Committee)

Issued March 6, 1939.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION

SOUTHERN DIVISION

INSTRUCTIONS FOR DETERMINING RATES OF
DEDUCTION FOR ADMINISTRATIVE EXPENSES,
1938 SUGAR BEET PROGRAM

The rates of deduction for county administrative expense under the 1938 Sugar Beet Program will be determined by the State office in accordance with the instructions contained herein. Such rate for any county will be obtained by dividing the amount of expense incurred in administering the Sugar Beet Program in such county in the period from March 1, 1938 to December 31, 1938, inclusive, by the amount of payments to be made with respect to the 1938 crop of sugar beets in such county, and will be expressed as a percentage and rounded to the nearest tenth, as, for example: "2.1 percent".

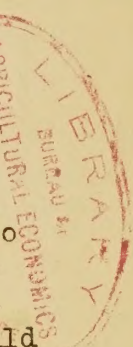
Data relating to the amount of expense incurred with respect to the 1938 Sugar Beet Program in any county should already be available in the State office. If such data are not available, county agricultural conservation associations in sugar-beet producing counties should be requested to furnish the amount of county association expenses attributable to the sugar program during the months of March to December 1938, inclusive.

Data relating to the amount of payments to be made with respect to the 1938 crop of sugar beets will be secured by the State office as follows: Each sugar beet county should be requested to notify the State office when all sugar beet applications have been forwarded to the State office and in view of the relatively small number of applications to be submitted from any county, county offices should be instructed to send all applications to the State office together, if possible. Upon receipt of all applications for a county the State office will compute the payments on such applications in accordance with instructions outlined in SB-215(SR). The amount of payments computed for a county shall be totaled by adding the amount shown in item 15, section III on all applications in the county.

The rate of deduction for the county shall then be obtained by dividing the amount of expenses for the county by the amount of payments computed for the county. The rate of deduction shall then be entered in item 16, section III of the applications and the distribution of payments to the producers computed in accordance with the audit procedure

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referred to above.

After the rate of deduction for administrative expenses has been determined for each county the following certification shall be prepared in quintuplicate:

I hereby certify that the rate of deduction for administrative expenses in _____ county under the 1938 Sugar Beet Program has been determined to be _____% on the basis of estimated administrative expenses totaling \$_____, and payments totaling \$_____.

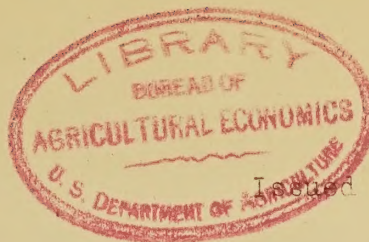
Date

Administrative Officer in Charge

The original of such certification shall be transmitted to the Chief of Party of the General Accounting Office, Preaudit Section, for the State. One copy shall be released to the county office; two copies to the Director of the Southern Division of the Agricultural Adjustment Administration, Washington, D. C.; and the remaining copy shall be retained in the State office.

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SB-212 (NCR)
U. S. DEPARTMENT OF AGRICULTURE
Agricultural Adjustment Administration



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Issued September 29, 1938

INSTRUCTIONS FOR PREPARATION OF LISTING SHEET, SB-209

1938 SUGAR BEET PROGRAM

(For Use by County Committees)

In preparing SB-209, Listing Sheet, 1938 Sugar Beet Program, entries in columns (34) to (37), inclusive, entries in the upper right-hand corner of the sheet, and county totals shall be in pencil, while all other entries shall be made in heavy lettering with jet black ink in order that such listing sheets may be duplicated in the State office by a mechanical process. Other colors of ink, including blue-black, and penciled entries are not satisfactory for duplicating purposes. The penciled entries will be copied in ink in the State office after verification.

When completed, SB-209 should be forwarded to the State committee for verification. When the verified SB-209 is returned by the State committee, transfer the normal yield for each farming unit as recorded in column (37) to Section II, item 8 of SB-205.

The entries on SB-209 shall be rounded to the number of decimal places indicated by the heavy blue lines in the various columns. For example, the entries in columns (5) to (18), inclusive, (34), and (37) shall be rounded to one decimal place, as 00.0; columns (19) to (33), inclusive, and (35) to two decimal places, as 00.00; and column (36) to three decimal places, as 00.000. All county averages and normals to be entered in the upper right-hand corner shall be rounded to two decimal places.

In all cases involving decimals the results of computations shall be carried to one decimal place beyond the number of decimal places required in the result and rounded back one place to the required number of decimal places. Entries other than computations shall also be rounded to the required number of decimal places. In rounding, digits of five or less shall be dropped, and digits of six or more shall be counted as one and added to the figure in the next decimal place to the left.

Enter the names of the State and county and the sheet number in the spaces provided therefor at the top of each sheet. Sheets shall be numbered consecutively.

LISTING DATA BY FARMING UNITS

Columns (1) and (39). Enter in consecutive order the serial numbers assigned to forms SB-202, for all of the farming units in the county on which sugar beets were planted for harvest in 1938.

Column (2). This column may be used to designate particular areas within the county, such as townships or territories of sugar company fieldmen.

Columns (3) and (38). Enter the name of the operator on each farming unit, as taken from Section I, item 1 of SB-202.

Column (4). Enter the name, or an abbreviation of the name, of the beet sugar factory as taken from the upper right-hand corner of SB-202. If two factory names appear on SB-202, enter the name, or an abbreviation of the name, of the factory to which the major portion of the sugar beets was delivered.

For any farming unit on which sugar beets were planted for harvest in 1938 and for which data were listed on SB-109 in connection with the 1937 Sugar Beet Program, all data for the years 1931 to 1936, inclusive, shall be transferred from SB-109 to SB-209. If data for any farming unit were not listed on SB-109, such data shall be obtained from the sources indicated herein, or if not available from such sources, from any other reliable source. Care should be taken to be certain that the data entered on SB-209 are the correct data for the acreage which constitutes the farming unit in 1938.

In completing columns (5) to (33), inclusive, enter a dash (-) in the appropriate columns for any year in which no sugar beets were planted on a farming unit. However, in the case of a total abandonment of planted sugar beet acreage, enter the number of planted acres in the appropriate column of columns (5) to (11), inclusive, and enter a zero (0) in the corresponding column of columns (12) to (18), inclusive. The resulting yield in tons per acre to be entered in the appropriate column of columns (19) to (25), inclusive, will, of course, be zero (0).

Columns (5), (6), (7), and (8). Enter the number of acres planted to sugar beets on the farming unit for harvest in the years 1931, 1932, 1933, and 1934, as taken from SB-109 or from Part I, Section 1, column 2, or, if corrected, column 4 of Form Sugar 3, Sugar Beet Production Adjustment Contract.

Column (9). Enter the number of acres planted to sugar beets on the farming unit for harvest in 1935 as taken from SB-109 or from item 2 of Form Sugar 30, Certificate of Compliance.

Column (10). Enter the number of acres planted to sugar beets on the farming unit for harvest in 1936 as taken from SB-109 or from column (5) of SB-106, 1936 Sugar Beet Acreage and Marketing Report.

Column (11). Enter the number of acres planted to sugar beets on the farming unit for harvest in 1937 as taken from item 4 of SB-105, Farming Unit Report - 1937 Sugar Beet Program.

Columns (12), (13), and (14). Enter the number of tons of sugar beets produced and delivered from the farming unit in the years 1931, 1932, and 1933 as taken from SB-109 or from Part I, section 1, column 3, or if corrected, column 5 of Form Sugar 3.

Column (15). Enter the number of tons of sugar beets produced and delivered from the farming unit in the year 1934 as taken from SB-109 or from item 1 of Form Sugar 30.

Column (16). Enter the number of tons of sugar beets produced and delivered from the farming unit in 1935 as taken from SB-109 or from item 1 of Form Sugar 40, Certificate of Performance.

Column (17). Enter the number of tons of sugar beets produced and delivered from the farming unit in 1936 as taken from SB-109 or from column (6) of SB-106.

Column (18). Enter the number of tons of sugar beets produced and delivered from the farming unit in 1937, as taken from item 9(a) of SB-105.

Columns (19) to (25), inclusive. Enter the number of tons of sugar beets per planted acre produced and delivered from the farming unit. These entries shall be derived as follows:

Column (19): (12) divided by (5).
Column (20): (13) divided by (6).
Column (21): (14) divided by (7).
Column (22): (15) divided by (8).
Column (23): (16) divided by (9).
Column (24): (17) divided by (10).
Column (25): (18) divided by (11).

Make no entries in columns (26) to (33), inclusive, for farming units from which sugar beets were contracted to be delivered in 1938 under other than an "individual test contract."

For farming units from which sugar beets were contracted to be delivered in 1938 under "individual test contracts," complete columns (26) to (33) as follows:

Columns (26) and (27). Enter the percentage of sugar content of the sugar beets produced and delivered from the farming unit in the years 1934 and 1935, respectively, as taken from SB-109 or from SB-108, Report of Sugar Content of Sugar Beets.

Column (28). Enter the percentage of sugar content of sugar beets produced and delivered from the farming unit in 1936, as taken from SB-109 or from column (7) of SB-106.

Column (29). Enter the percentage of sugar content of the sugar beets produced and delivered from the farming unit in 1937, as taken from SB-109 or from column (6) of SB-107.

Columns (30) to (33), inclusive. Enter the number of tons of sugar for the years 1934 to 1937, inclusive, derived as follows:

Column (30): (15) multiplied by (26).
Column (31): (16) multiplied by (27).
Column (32): (17) multiplied by (28).
Column (33): (18) multiplied by (29).

ESTABLISHING COUNTY TOTALS, AVERAGES, AND NORMALS

Columns (5) to (18), inclusive. After all data for individual farming units have been listed, obtain the totals for columns (5) to (18), inclusive, for each sheet.

If the data for all farming units in the county are listed on one sheet, the sheet totals will constitute the county totals. If more than one sheet is required, prepare a county summary on the last sheet, if enough space is available, or on a separate sheet if space is not available. The county summary shall be prepared in the following manner: Enter in column (3) the consecutive sheet numbers, for example: "Total Sheet #1, Total Sheet #2," etc., and transfer the totals of such sheets to the appropriate columns of the county summary. Add the sheet totals to obtain county totals.

Columns (19) to (25), inclusive. Obtain the weighted county averages of tons of sugar beets produced per acre to be entered in columns (19) to (25), inclusive, on the same line as the county totals. These averages shall be derived as follows:

Column (19): County total of (12) divided by county total of (5).
Column (20): County total of (13) divided by county total of (6).
Column (21): County total of (14) divided by county total of (7).
Column (22): County total of (15) divided by county total of (8).
Column (23): County total of (16) divided by county total of (9).
Column (24): County total of (17) divided by county total of (10).
Column (25): County total of (18) divided by county total of (11).

The weighted average thus obtained for any one of the years 1931 to 1937, inclusive, for which data are listed for ten or more farming units in the appropriate column, will be the county average yield in tons per acre for such year. Transfer the county average yields thus obtained to the spaces provided therefor in the upper right-hand corner of each sheet. Do not transfer the average obtained in any column in which data for less than ten farming units are listed.

If county average yields for three or more of the years 1931 to 1937, inclusive, are so transferred, enter in the space designated "county normal" on the line for "Tons of sugar beets per acre" in the upper right-hand corner of each sheet, the simple average of all the county average yields transferred, which simple average will be the county normal yield in tons per acre. If county average yields for less than three of the years 1931 to 1937, inclusive, are transferred in accordance with the foregoing instructions and if a county normal yield is required to establish a normal yield for any farming unit, the State committee will establish such county normal yield. The State committee will also establish a county average yield for each year for which data for at least one farm but less than ten farms are listed, if such a county average yield is required to establish a normal yield for any farming unit.

If the county normal yield or the county average yield for any year or years is to be established by the State committee, the county committee shall complete SB-209 insofar as possible on the basis of the instructions contained

herein. When SB-209 is forwarded to the State committee, such county normal yield or county average yield or yields will be established and the remaining computations on SB-209 will be completed.

If entries have been made in columns (26) to (33), inclusive, proceed as follows:

Columns (30) to (33), inclusive. Obtain sheet totals and county totals for these columns in the manner prescribed for columns (5) to (18), inclusive.

Columns (26) to (29), inclusive. Obtain the county average percentages of sugar content of sugar beets to be entered in columns (26) to (29), inclusive, on the same line as the county totals. These average percentages shall be derived as follows:

Column (26): County total of (30) divided by county total of (15).
Column (27): County total of (31) divided by county total of (16).
Column (28): County total of (32) divided by county total of (17).
Column (29): County total of (33) divided by county total of (18).

The average percentage thus obtained for any one of the years 1934, 1935, 1936, or 1937, for which data are listed for ten or more farming units in the appropriate column, will be the county average percentage of sugar content of sugar beets for such year. Transfer the county average percentages thus obtained to the spaces provided therefor in the upper right-hand corner of each sheet. Do not transfer the average percentage obtained in any column in which data for less than ten farms are listed.

If county average percentages of sugar content for at least three of the four years 1934 to 1937, inclusive, are so transferred, enter in the space designated "County normal" on the line for "Sugar content of Sugar Beets" in the upper right-hand corner of each sheet the simple average of the three or four county average percentages transferred, which simple average will be the county normal percentage of sugar content of sugar beets. If county average percentages for less than three years are transferred in accordance with the foregoing instructions, and if a county normal percentage of sugar content is required to establish a normal percentage of sugar content for any farming unit, the State committee will establish the county normal percentage of sugar content. The State committee will also establish a county average percentage of sugar content for each year for which data for at least one farm but less than ten farms are listed, if such a county average percentage of sugar content is needed to establish a normal percentage of sugar content for any farming unit.

If the county normal percentage of sugar content, or the county average percentage of sugar content for any year or years is to be established by the State committee, SB-209 shall be completed insofar as possible before it is forwarded to the State office. All remaining computations will be completed in the State office after the county normal percentage of sugar content or county average percentage or percentages of sugar content have been established.

ESTABLISHING NORMAL YIELDS FOR FARMING UNITS

Column (34).

(1) For each farming unit on which sugar beets were planted for harvest in three or more of the years 1931 to 1937, inclusive, enter in column (34) the simple average of the annual average yields per acre for all of the years 1931 to 1937, inclusive, in which sugar beets were planted for harvest. Obtain the simple average by adding the yields entered in columns (19) to (25), inclusive, and dividing the resulting total by the number of years for which such yields are listed, including every year in which sugar beets were planted for harvest, even though the yield for any such year was zero (0).

(2) For each farming unit on which sugar beets were planted for harvest in only one or two of the years 1931 to 1937, inclusive, enter in column (34) the number of tons obtained as follows:

- (a) Obtain the total of the annual average yields for the farming unit for such year or two years;
- (b) Obtain the total of the county average yields for such year or two years;
- (c) Divide the result obtained under (a) by the result obtained under (b), rounding to three decimal places; and
- (d) Multiply the county normal yield by the result obtained under (c) (except that if the result obtained under (c) is less than .80, multiply by .80; and if the result obtained under (c) is more than 1.20, multiply by 1.20) and enter the result in column (34).

EXAMPLE 1.

Facts: (a) Sugar beets planted for harvest in 1931 and 1935 only.

(b) Average yield per acre for the farming unit, 11.76 tons in 1931 and 12.55 tons in 1935.

(c) County average yield per acre, 10.43 tons in 1931 and 11.40 tons in 1935.

(d) County normal yield, 11.65 tons per acre.

Computation of normal yield per acre:

- (a) $11.76 + 12.55 = 24.31$
- (b) $10.43 + 11.40 = 21.83$
- (c) $24.31 \div 21.83 = 1.114$
- (d) $11.65 \times 1.114 = 13.0$ (normal yield in tons per acre).

EXAMPLE 2.

- Facts: (a) Sugar beets planted for harvest in 1934 only.
- (b) Average yield per acre for the farming unit, 6.58 tons in 1934.
- (c) County average yield per acre, 10.60 tons in 1934.
- (d) County normal yield, 11.15 tons per acre.

Computation of normal yield per acre:

- (a) 6.58
- (b) 10.60
- (c) $6.58 \div 10.60 = .621$ (less than .80)
- (d) $11.15 \times .80 = 8.9$ (normal yield in tons per acre)

(3) For a farming unit on which sugar beets were not planted for harvest in any of the years 1931 to 1937, inclusive, enter in column (34), 90% of the county normal yield per acre.

Column (35).

For farming units from which sugar beets were contracted to be marketed in 1938 under any type of agreement other than an "individual test contract," enter in column (35) the district normal percentage of sugar content of sugar beets, as furnished by the State committee, for the factory named in column (4), except that if sugar beets were contracted in 1938 in only one district, enter the normal percentage of sugar content for such district in the first line of each sheet only.

For farming units from which sugar beets were contracted to be marketed in 1938 under "individual test contracts," obtain the entry for column (35) as follows:

(1) In cases in which sugar beets were marketed in at least three of the years 1934, 1935, 1936, and 1937, enter in column (35) the simple average of the annual average percentages of sugar content for such years. Obtain the simple average by adding the entries in columns (26), (27), (28), and (29) and dividing the resulting total by three or four, as the case may be.

(2) In cases in which sugar beets were marketed in only one or two of the years 1934, 1935, 1936, and 1937, enter in column (35) the percentage of sugar content obtained as follows:

- (a) Obtain the total of the average percentages of sugar content for the farming unit for such year or two years:

- (b) Obtain the total of the county average percentages of sugar content for such year or two years;
- (c) Divide the result obtained under (a) by the result obtained under (b), rounding to three decimal places; and
- (d) Multiply the county normal percentage of sugar content by the result obtained under (c), and enter the result in column (35).

EXAMPLE.

Facts: (a) Sugar beets marketed in 1934 and 1935.

(b) Average percentage of sugar content for the farming unit, 16.17 in 1934 and 16.80 in 1935.

(c) County average percentage of sugar content of sugar beets, 16.50 in 1934 and 15.94 in 1935.

(d) County normal percentage of sugar content, 16.42.

Computation of normal percentage of sugar content:

$$(a) \quad 16.17 + 16.80 = 32.97$$

$$(b) \quad 16.50 + 15.94 = 32.44$$

$$(c) \quad 32.97 \div 32.44 = 1.016$$

$$(d) \quad 16.42 \times 1.016 = 16.68 \text{ (normal percentage of sugar content)}$$

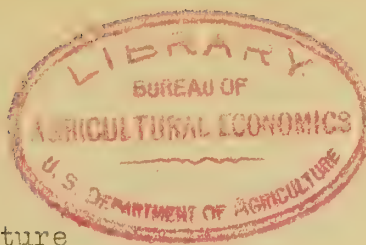
(3) In cases in which sugar beets were not marketed in any of the years 1934, 1935, 1936, and 1937, enter the county normal percentage of sugar content.

Column (36).

For farming units from which sugar beets were contracted to be marketed in 1938 under any type of agreement other than "individual test contracts," enter the rate of commercially recoverable sugar per ton of sugar beets, obtained by multiplying the percentage in column (35) by .194, except that if sugar beets were contracted in 1938 in only one district, enter such result on the first line of each sheet only.

For each farming unit from which sugar beets were contracted to be marketed in 1938 under an "individual test contract," enter the rate of commercially recoverable sugar per ton of sugar beets which, according to SB-111, is the rate of commercially recoverable sugar from sugar beets of the sugar content shown in column (35) for such farming unit.

Column (37). Enter the normal yield of commercially recoverable sugar per acre, obtained by multiplying the entry in column (34) by the entry in column (36).



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SB-212 (WR)
U. S. Department of Agriculture
Agricultural Adjustment Administration

Issued September 29, 1938.

INSTRUCTIONS FOR PREPARATION OF LISTING SHEET, SB-209

1938 SUGAR BEET PROGRAM

(For Use by County Committees)

In preparing SB-209, Listing Sheet, 1938 Sugar Beet Program, all entries shall be made in pencil and checked by some person other than the one who makes the entries. When completed, it shall be forwarded to the State committee. When the State office has verified all entries, the figures in column (37) will be inked in with indelible ink and the sheet will be initialed by the State committee. The State office will then transfer the entry for each farming unit in column (37) to an audit listing sheet to be prepared in the State office.

SB-209 will then be returned to the county office. Upon receipt of the approved listing sheet, the normal yield for each farming unit as recorded in column (37) shall be transferred to Section II, item 8 of SB-205.

The entries on SB-209 shall be rounded to the number of decimal places indicated by the heavy blue lines in the various columns. For example, the entries in columns (5) to (18), inclusive, (34), and (37) shall be rounded to one decimal place, as 00.0; columns (19) to (33), inclusive, and (35) to two decimal places, as 00.00; and column (36) to three decimal places, as 00.000. All county averages and normals to be entered in the upper right-hand corner shall be rounded to two decimal places.

In all cases involving decimals the results of computations shall be carried to one decimal place beyond the number of decimal places required in the result and rounded back one place to the required number of decimal places. Entries other than computations shall also be rounded to the required number of decimal places. In rounding, digits of five or less shall be dropped, and digits of six or more shall be counted as one and added to the figure in the next decimal place to the left.

Enter the names of the State and county and the sheet number in the spaces provided therefor at the top of each sheet. Sheets shall be numbered consecutively.

LISTING DATA BY FARMING UNITS

Columns (1) and (39). Enter in consecutive order the serial numbers assigned to forms SB-202, for all of the farming units in the county on which sugar beets were planted for harvest in 1938.

Column (2). This column may be used to designate particular areas within the county, such as townships or territories of sugar company fieldmen.

Columns (3) and (38). Enter the name of the operator on each farming unit, as taken from Section I, item 1 of SB-202.

Column (4). Enter the name, or an abbreviation of the name, of the beet sugar factory as taken from the upper right-hand corner of SB-202. If two factory names appear on SB-202, enter the name, or an abbreviation of the name, of the factory to which the major portion of the sugar beets was delivered.

For any farming unit on which sugar beets were planted for harvest in 1938 and for which data were listed on SB-109 in connection with the 1937 Sugar Beet Program, all data for the years 1931 to 1936, inclusive, shall be transferred from SB-109 to SB-209. If data for any farming unit were not listed on SB-109, such data shall be obtained from the sources indicated herein, or if not available from such sources, from any other reliable source. Care should be taken to be certain that the data entered on SB-209 are the correct data for the acreage which constitutes the farming unit in 1938.

In completing columns (5) to (33), inclusive, enter a dash (-) in the appropriate columns for any year in which no sugar beets were planted on a farming unit. However, in the case of a total abandonment of planted sugar beet acreage, enter the number of planted acres in the appropriate column of columns (5) to (11), inclusive, and enter a zero (0) in the corresponding column of columns (12) to (18), inclusive. The resulting yield in tons per acre to be entered in the appropriate column of columns (19) to (25), inclusive, will, of course, be zero (0).

Columns (5), (6), (7), and (8). Enter the number of acres planted to sugar beets on the farming unit for harvest in the years 1931, 1932, 1933, and 1934, as taken from SB-109 or from Part I, Section 1, column 2, or, if corrected, column 4 of Form Sugar 3, Sugar Beet Production Adjustment Contract.

Column (9). Enter the number of acres planted to sugar beets on the farming unit for harvest in 1935 as taken from SB-109 or from item 2 of Form Sugar 30, Certificate of Compliance.

Column (10). Enter the number of acres planted to sugar beets on the farming unit for harvest in 1936 as taken from SB-109 or from column (5) of SB-106, 1936 Sugar Beet Acreage and Marketing Report.

Column (11). Enter the number of acres planted to sugar beets on the farming unit for harvest in 1937 as taken from item 4 of SB-105, Farming Unit Report - 1937 Sugar Beet Program.

Columns (12), (13), and (14). Enter the number of tons of sugar beets produced and delivered from the farming unit in the years 1931, 1932, and 1933 as taken from SB-109 or from Part I, section 1, column 3, or if corrected, column 5 of Form Sugar 3.

Column (15). Enter the number of tons of sugar beets produced and delivered from the farming unit in the year 1934 as taken from SB-109 or from item 1 of Form Sugar 30.

Column (16). Enter the number of tons of sugar beets produced and delivered from the farming unit in 1935 as taken from SB-109 or from item 1 of Form Sugar 40, Certificate of Performance.

Column (17). Enter the number of tons of sugar beets produced and delivered from the farming unit in 1936 as taken from SB-109 or from column (6) of SB-106.

Column (18). Enter the number of tons of sugar beets produced and delivered from the farming unit in 1937, as taken from item 9(a) of SB-105.

Columns (19) to (25), inclusive. Enter the number of tons of sugar beets per planted acre produced and delivered from the farming unit. These entries shall be derived as follows:

Column (19): (12) divided by (5).
Column (20): (13) divided by (6).
Column (21): (14) divided by (7).
Column (22): (15) divided by (8).
Column (23): (16) divided by (9).
Column (24): (17) divided by (10).
Column (25): (18) divided by (11).

Make no entries in columns (26) to (33), inclusive, for farming units from which sugar beets were contracted to be delivered in 1938 under other than an "individual test contract."

For farming units from which sugar beets were contracted to be delivered in 1938 under "individual test contracts," complete columns (26) to (33) as follows:

Columns (26) and (27). Enter the percentage of sugar content of the sugar beets produced and delivered from the farming unit in the years 1934 and 1935, respectively, as taken from SB-109 or from SB-108, Report of Sugar Content of Sugar Beets.

Column (28). Enter the percentage of sugar content of sugar beets produced and delivered from the farming unit in 1936, as taken from SB-109 or from column (7) of SB-106.

Column (29). Enter the percentage of sugar content of the sugar beets produced and delivered from the farming unit in 1937, as taken from SB-109 or from column (6) of SB-107.

Columns (30) to (33), inclusive. Enter the number of tons of sugar for the years 1934 to 1937, inclusive, derived as follows:

Column (30): (15) multiplied by (26).
Column (31): (16) multiplied by (27).
Column (32): (17) multiplied by (28).
Column (33): (18) multiplied by (29).

ESTABLISHING COUNTY TOTALS, AVERAGES, AND NORMALS

Columns (5) to (18), inclusive. After all data for individual farming units have been listed, obtain the totals for columns (5) to (18), inclusive, for each sheet.

If the data for all farming units in the county are listed on one sheet, the sheet totals will constitute the county totals. If more than one sheet is required, prepare a county summary on the last sheet, if enough space is available, or on a separate sheet if space is not available. The county summary shall be prepared in the following manner: Enter in column (3) the consecutive sheet numbers, for example: "Total Sheet #1, Total Sheet #2," etc., and transfer the totals of such sheets to the appropriate columns of the county summary. Add the sheet totals to obtain county totals.

Columns (19) to (25), inclusive. Obtain the weighted county averages of tons of sugar beets produced per acre to be entered in columns (19) to (25), inclusive, on the same line as the county totals. These averages shall be derived as follows:

- Column (19): County total of (12) divided by county total of (5).
- Column (20): County total of (13) divided by county total of (6).
- Column (21): County total of (14) divided by county total of (7).
- Column (22): County total of (15) divided by county total of (8).
- Column (23): County total of (16) divided by county total of (9).
- Column (24): County total of (17) divided by county total of (10).
- Column (25): County total of (18) divided by county total of (11).

The weighted average thus obtained for any one of the years 1931 to 1937, inclusive, for which data are listed for ten or more farming units in the appropriate column, will be the county average yield in tons per acre for such year. Transfer the county average yields thus obtained to the spaces provided therefor in the upper right-hand corner of each sheet. Do not transfer the average obtained in any column in which data for less than ten farming units are listed.

If county average yields for three or more of the years 1931 to 1937, inclusive, are so transferred, enter in the space designated "county normal" on the line for "Tons of sugar beets per acre" in the upper right-hand corner of each sheet, the simple average of all the county average yields transferred, which simple average will be the county normal yield in tons per acre. If county average yields for less than three of the years 1931 to 1937, inclusive, are transferred in accordance with the foregoing instructions and if a county normal yield is required to establish a normal yield for any farming unit, the State committee will establish such county normal yield. The State committee will also establish a county average yield for each year for which data for at least one farm but less than ten farms are listed, if such a county average yield is required to establish a normal yield for any farming unit.

If the county normal yield or the county average yield for any year or years is to be established by the State committee, the county committee shall complete SB-209 insofar as possible on the basis of the instructions contained

herein. When SB-209 is forwarded to the State committee, such county normal yield or county average yield or yields will be established and the remaining computations on SB-209 will be completed.

If entries have been made in columns (26) to (33), inclusive, proceed as follows:

Columns (30) to (33), inclusive. Obtain sheet totals and county totals for these columns in the manner prescribed for columns (5) to (18), inclusive.

Columns (26) to (29), inclusive. Obtain the county average percentages of sugar content of sugar beets to be entered in columns (26) to (29), inclusive, on the same line as the county totals. These average percentages shall be derived as follows:

Column (26): County total of (30) divided by county total of (15).
Column (27): County total of (31) divided by county total of (16).
Column (28): County total of (32) divided by county total of (17).
Column (29): County total of (33) divided by county total of (18).

The average percentage thus obtained for any one of the years 1934, 1935, 1936, or 1937, for which data are listed for ten or more farming units in the appropriate column, will be the county average percentage of sugar content of sugar beets for such year. Transfer the county average percentages thus obtained to the spaces provided therefor in the upper right-hand corner of each sheet. Do not transfer the average percentage obtained in any column in which data for less than ten farms are listed.

If county average percentages of sugar content for at least three of the four years 1934 to 1937, inclusive, are so transferred, enter in the space designated "County normal" on the line for "Sugar content of Sugar Beets" in the upper right-hand corner of each sheet the simple average of the three or four county average percentages transferred, which simple average will be the county normal percentage of sugar content of sugar beets. If county average percentages for less than three years are transferred in accordance with the foregoing instructions, and if a county normal percentage of sugar content is required to establish a normal percentage of sugar content for any farming unit, the State committee will establish the county normal percentage of sugar content. The State committee will also establish a county average percentage of sugar content for each year for which data for at least one farm but less than ten farms are listed, if such a county average percentage of sugar content is needed to establish a normal percentage of sugar content for any farming unit.

If the county normal percentage of sugar content, or the county average percentage of sugar content for any year or years is to be established by the State committee, SB-209 shall be completed insofar as possible before it is forwarded to the State office. All remaining computations will be completed in the State office after the county normal percentage of sugar content or county average percentage or percentages of sugar content have been established.

ESTABLISHING NORMAL YIELDS FOR FARMING UNITS

Column (34).

(1) For each farming unit on which sugar beets were planted for harvest in three or more of the years 1931 to 1937, inclusive, enter in column (34) the simple average of the annual average yields per acre for all of the years 1931 to 1937, inclusive, in which sugar beets were planted for harvest. Obtain the simple average by adding the yields entered in columns (19) to (25), inclusive, and dividing the resulting total by the number of years for which such yields are listed, including every year in which sugar beets were planted for harvest, even though the yield for any such year was zero (0).

(2) For each farming unit on which sugar beets were planted for harvest in only one or two of the years 1931 to 1937, inclusive, enter in column (34) the number of tons obtained as follows:

- (a) Obtain the total of the annual average yields for the farming unit for such year or two years;
- (b) Obtain the total of the county average yields for such year or two years;
- (c) Divide the result obtained under (a) by the result obtained under (b), rounding to three decimal places; and
- (d) Multiply the county normal yield by the result obtained under (c) (except that if the result obtained under (c) is less than .80, multiply by .80; and if the result obtained under (c) is more than 1.20, multiply by 1.20) and enter the result in column (34).

EXAMPLE 1.

- Facts:
- (a) Sugar beets planted for harvest in 1931 and 1935 only.
 - (b) Average yield per acre for the farming unit, 11.76 tons in 1931 and 12.55 tons in 1935.
 - (c) County average yield per acre, 10.43 tons in 1931 and 11.40 tons in 1935.
 - (d) County normal yield, 11.65 tons per acre.

Computation of normal yield per acre:

- (a) $11.76 + 12.55 = 24.31$
- (b) $10.43 + 11.40 = 21.83$
- (c) $24.31 \div 21.83 = 1.114$
- (d) $11.65 \times 1.114 = 13.0$ (normal yield in tons per acre).

EXAMPLE 2.

- Facts: (a) Sugar beets planted for harvest in 1934 only.
- (b) Average yield per acre for the farming unit, 6.58 tons in 1934.
- (c) County average yield per acre, 10.60 tons in 1934.
- (d) County normal yield, 11.15 tons per acre.

Computation of normal yield per acre:

- (a) 6.58
(b) 10.60
(c) $6.58 \div 10.60 = .621$ (less than .80)
(d) $11.15 \times .80 = 8.9$ (normal yield in tons per acre)

(3) For a farming unit on which sugar beets were not planted for harvest in any of the years 1931 to 1937, inclusive, enter in column (34), 90% of the county normal yield per acre.

Column (35).

For farming units from which sugar beets were contracted to be marketed in 1938 under any type of agreement other than an "individual test contract," enter in column (35) the district normal percentage of sugar content of sugar beets, as furnished by the State committee, for the factory named in column (4), except that if sugar beets were contracted in 1938 in only one district, enter the normal percentage of sugar content for such district in the first line of each sheet only.

For farming units from which sugar beets were contracted to be marketed in 1938 under "individual test contracts," obtain the entry for column (35) as follows:

(1) In cases in which sugar beets were marketed in at least three of the years 1934, 1935, 1936, and 1937, enter in column (35) the simple average of the annual average percentages of sugar content for such years. Obtain the simple average by adding the entries in columns (26), (27), (28), and (29) and dividing the resulting total by three or four, as the case may be.

(2) In cases in which sugar beets were marketed in only one or two of the years 1934, 1935, 1936, and 1937, enter in column (35) the percentage of sugar content obtained as follows:

- (a) Obtain the total of the average percentages of sugar content for the farming unit for such year or two years:

- (b) Obtain the total of the county average percentages of sugar content for such year or two years;
- (c) Divide the result obtained under (a) by the result obtained under (b), rounding to three decimal places; and
- (d) Multiply the county normal percentage of sugar content by the result obtained under (c), and enter the result in column (35).

EXAMPLE.

Facts: (a) Sugar beets marketed in 1934 and 1935.

(b) Average percentage of sugar content for the farming unit, 16.17 in 1934 and 16.80 in 1935.

(c) County average percentage of sugar content of sugar beets, 16.50 in 1934 and 15.94 in 1935.

(d) County normal percentage of sugar content, 16.42.

Computation of normal percentage of sugar content:

- (a) $16.17 + 16.80 = 32.97$
- (b) $16.50 + 15.94 = 32.44$
- (c) $32.97 \div 32.44 = 1.016$
- (d) $16.42 \times 1.016 = 16.68$ (normal percentage of sugar content)

(3) In cases in which sugar beets were not marketed in any of the years 1934, 1935, 1936, and 1937, enter the county normal percentage of sugar content.

Column (36).

For farming units from which sugar beets were contracted to be marketed in 1938 under any type of agreement other than "individual test contracts," enter the rate of commercially recoverable sugar per ton of sugar beets, obtained by multiplying the percentage in column (35) by .194, except that if sugar beets were contracted in 1938 in only one district, enter such result on the first line of each sheet only.

For each farming unit from which sugar beets were contracted to be marketed in 1938 under an "individual test contract," enter the rate of commercially recoverable sugar per ton of sugar beets which, according to SB-111, is the rate of commercially recoverable sugar from sugar beets of the sugar content shown in column (35) for such farming unit.

Column (37). Enter the normal yield of commercially recoverable sugar per acre, obtained by multiplying the entry in column (34) by the entry in column (36).

Issued October 28, 1938

INSTRUCTIONS FOR ESTABLISHING COUNTY AVERAGES AND NORMALS
AND FOR CHECKING LISTING SHEETS--1938 SUGAR BEET PROGRAM

(For Use by State Committees)

INSTRUCTIONS FOR ESTABLISHING COUNTY AVERAGES AND NORMALS

In the determination entitled "Determination of Normal Yields of Commercially Recoverable Sugar per Acre for Sugar Beets--1938 Sugar Beet Program," approved October 12, 1938, it is provided that: (1) for any of the years 1931 to 1937, inclusive, in which sugar beets were planted for harvest on less than 10 of the farming units in a county on which sugar beets were planted for harvest in 1938, the county average yield in tons of sugar beets per acre shall be established by the State committee; and (2) for any county in which sugar beets were planted for harvest in less than three of the years 1931 to 1937, inclusive, on 10 or more of the farming units on which sugar beets were planted for harvest in 1938, the county normal yield in tons of sugar beets per acre shall be established by the State committee.

It is also provided in such determination, in connection with counties in which sugar beets were contracted to be marketed in 1938 under "individual test contracts," that: (1) for any of the years 1934, 1935, 1936, and 1937 in which sugar beets were so marketed from less than 10 of the farming units in a county on which sugar beets were planted for harvest in 1938, the county average percentage of sugar content shall be established by the State committee; and (2) for any county in which sugar beets were not so marketed in at least three of the four years 1934, 1935, 1936, and 1937 from 10 or more of the farming units on which sugar beets were planted for harvest in 1938, the county normal percentage of sugar content shall be established by the State committee.

In establishing a county average yield in tons of sugar beets per acre for any one of the years 1931-37, inclusive, in which sugar beets were planted for harvest on less than 10 of the farming units on which sugar beets were planted for harvest in 1938, the State committee shall base such county average yield on: (1) the yield per acre for such year on the farming unit in the county which grew sugar beets in 1938; and (2) the yield per acre for such year on farming units in adjacent or nearby counties which have similar sugar beets production conditions.

In establishing the county normal yield in tons of sugar beets per acre for a county in which sugar beets were planted for harvest in less than three of the years 1931 to 1937, inclusive, on 10 or more of the farming units on which sugar beets were planted for harvest in 1938, the State committee shall base such county normal yield on: (1) the county average yields per acre, if any, which have been determined on the basis of the instructions in SB-212; (2) the county average yields established by the State committee in accordance with the foregoing paragraph; and (3) the county average yields and county normal yields in adjacent or nearby counties which have similar sugar beet production conditions.

In establishing a county average percentage of sugar content (in connection with a county in which sugar beets were contracted to be marketed under "individual test contracts" in 1938) for any one of the years 1934, 1935, 1936, and 1937, in which sugar beets were so marketed from less than 10 of the farming units in the county on which sugar beets were planted for harvest in 1938, the State committee shall base such county average percentage of sugar content on: (1) the percentage of sugar content, at the time of delivery to a processor, of the sugar beets marketed in such year from farming units in the county which grew sugar beets in 1938; and (2) the percentage of sugar content, at the time of delivery to a processor, of the sugar beets marketed in such year from farming units in adjacent or nearby counties.

In establishing a county normal percentage of sugar content (in connection with a county in which sugar beets were contracted to be marketed under "individual test contracts" in 1938), in cases in which sugar beets were not so marketed in at least three of the four years 1934, 1935, 1936, and 1937 from 10 or more of the farming units in the county on which sugar beets were planted for harvest in 1938, the State committee shall base such county normal percentage of sugar content on: (1) the average percentage of sugar content determined for any of the years 1934, 1935, 1936, or 1937 in accordance with the instructions in SB-212; (2) the average percentage of sugar content established by the State committee for any of the years 1934, 1935, 1936, or 1937 in accordance with the foregoing paragraph; and (3) the percentage of sugar content of the sugar beets marketed in the years 1934, 1935, 1936, and 1937 from farming units in adjacent or nearby counties.

When it is necessary for the State committee to establish a county average yield, county normal yield, county average percentage of sugar content, or county normal percentage of sugar content, the State committee shall establish such county averages or normals as set forth herein if such county averages or normals are needed to establish a normal yield or a normal percentage of sugar content for any farming unit. Any county averages or normals established by the State committee shall be entered in the appropriate spaces in the upper right-hand corner of each sheet of SB-209 and such entries shall be circled. Any computations on SB-209 which were not completed in the county office shall be completed in the State office on the basis of instructions in SB-212 and checked as set forth herein.

For counties in which all of the sugar beets were contracted to be marketed in 1938 under other than "individual test contracts," it will not be necessary for the State committee to establish county average or county normal percentages of sugar content. In such cases, the district normal percentages of sugar content which have been supplied by the Agricultural Adjustment Administration will be used.

INSTRUCTIONS FOR CHECKING SB-209

When SB-209 is received in the State office from any county, all computations on such SB-209 shall be checked as set forth herein. If an error is detected, such error shall be deleted by drawing a single line through it and the correct entry shall be inserted immediately above the incorrect entry.

When the State committee has verified all entries, the figures in column (37) shall be inked in with indelible ink and the sheet initialed by the State committee. The State office will then transfer the entry in column (37) for each farming unit to an audit listing sheet to be prepared in the State office, which should also have the name and address of the operator and the serial number of the Farming Unit Report transferred from SB-209. The SB-209 shall then be returned to the county committee, together with instructions to file it in such a manner that it will be kept in good condition for photostating at a later date.

In checking SB-209, determine that all entries have been rounded to the number of decimal places indicated by the heavy blue lines in the various columns and that decimals have been rounded in the manner set forth in SB-212.

Instructions for Checking Individual Farming Unit Data.

Columns (1) to (4), inclusive. The data listed in columns (1) to (4), inclusive, need not be checked.

Columns (5) to (18), inclusive. Determine that for each of columns (5) to (11), inclusive, in which an entry other than a dash has been made for any farming unit, an entry other than a dash has been made for the same year in the appropriate one of columns (12) to (18), inclusive, for such farming unit.

Columns (19) to (25), inclusive. Check the entries in these columns as follows:

Column (19): (12) divided by (5).
Column (20): (13) divided by (6).
Column (21): (14) divided by (7).
Column (22): (15) divided by (8).
Column (23): (16) divided by (9).
Column (24): (17) divided by (10).
Column (25): (18) divided by (11).

Columns (26) to (33), inclusive. Determine that no entries have been made in these columns for farming units from which sugar beets were contracted to be marketed in 1938 under other than "individual test contracts." For farming units from which sugar beets were contracted to be marketed in 1938 under "individual test contracts," proceed as follows:

Columns (26) to (29), inclusive. Determine that for each of columns (8) to (11), inclusive, in which an entry other than a dash has been made for any farming unit from which sugar beets were contracted to be marketed in 1938 under an "individual test contract," an entry other than a dash has been made for the same year in the appropriate one of columns (26) to (29), inclusive, for such farming unit.

Columns (30) to (33), inclusive. Check the entries in these columns as follows:

Column (30): (15) multiplied by (26).
Column (31): (16) multiplied by (27).

Column (32): (17) multiplied by (28).

Column (33): (18) multiplied by (29).

Instructions for Checking County Totals, Averages, and Normals.

Columns (5) to (18), inclusive. Verify sheet totals and county totals for these columns by adding the entries in the respective columns.

Columns (19) to (25), inclusive. Verify the county averages for these columns as follows:

Column (19): County total of (12) divided by county total of (5).
Column (20): County total of (13) divided by county total of (6).
Column (21): County total of (14) divided by county total of (7).
Column (22): County total of (15) divided by county total of (8).
Column (23): County total of (16) divided by county total of (9).
Column (24): County total of (17) divided by county total of (10).
Column (25): County total of (18) divided by county total of (11).

Columns (30) to (33), inclusive. If entries have been made in columns (26) to (33), inclusive, verify sheet totals and county totals for columns (30) to (33), inclusive, by adding the entries in the respective columns.

Columns (26) to (29), inclusive. Verify county averages for these columns as follows:

Column (26): County total of (30) divided by county total of (15).
Column (27): County total of (31) divided by county total of (16).
Column (28): County total of (32) divided by county total of (17).
Column (29): County total of (33) divided by county total of (18).

For each of columns (19) to (25), inclusive, in which data for at least 10 farming units appear, determine that the correct county average yield for the year indicated in the appropriate column heading has been transferred to the appropriate space in the upper right-hand corner of each sheet of SB-209 opposite the words "Tons of sugar beets per acre." If data for one or more farming units but less than 10 farming units appear in one of columns (19) to (25), inclusive, determine that the entry in the appropriate space in the upper right-hand corner of each sheet opposite the words "Tons of sugar beets per acre" is the county average yield established for the appropriate year by the State committee and that such entry has been encircled. An entry must appear in the upper right-hand corner of each sheet opposite the words "Tons of sugar beets per acre" for each year in which sugar beets were planted for harvest on any farming unit on which sugar beets were planted for harvest in less than three of the years 1931 to 1937, inclusive.

If county average yields have been transferred from columns (19) to (25), inclusive, to the upper right-hand corner for three or more of the years 1931 to 1937, inclusive, determine that the entry in the upper right-hand corner of each sheet in the space designated "county normal" on the line opposite the words "Tons of sugar beets per acre" is the simple average of the county average yields transferred; that is, the simple average of the entries not

encircled. If county average yields for less than three of the years 1931 to 1937, inclusive, have been transferred from columns (19) to (25), inclusive, to the upper right-hand corner, determine that the entry in the upper right-hand corner of each sheet in the space designated "County normal" on the line opposite the words "Tons of sugar beets per acre" is the county normal yield established by the State committee and that such entry has been encircled.

For each of columns (26) to (29), inclusive, in which data for at least 10 farming units are listed, determine that the correct county average percentage of sugar content for the year indicated in the appropriate column heading has been transferred to the appropriate space in the upper right-hand corner of each sheet opposite the words "Sugar content of sugar beets." If data for one or more farming units but less than 10 farming units appear in one of columns (26) to (29), inclusive, determine that the entry in the appropriate space in the upper right-hand corner of each sheet opposite the words "sugar content of sugar beets" is the county average percentage of sugar content of sugar beets established by the State committee for the appropriate year and that such entry has been encircled. An entry must appear in the upper right-hand corner of each sheet opposite the words "sugar content of sugar beets" for each year in which sugar beets were marketed from a farm from which sugar beets were marketed in less than three of the years 1934 to 1937, inclusive.

If county average percentage of sugar content for at least three of the four years 1934 to 1937, inclusive, have been transferred from columns (26) to (29), inclusive, to the upper right-hand corner, determine that the entry in the space designated "county normal" on the line opposite the words "Sugar content of sugar beets," is the simple average of the county average percentages transferred. If county average percentages for only one or two of the years 1934 to 1937, inclusive, have been transferred from columns (26) to (29), inclusive, to the upper right-hand corner, determine that the entry in the upper right-hand corner of each sheet in the space designated "county normal" on the line opposite the words "Sugar content of sugar beets" is the county normal percentage of sugar content established by the State committee and that such entry has been encircled.

Instructions for Checking Normal Yields Per Acre for Individual Farming Units.

Column (34). Check entries in this column as follows:

1. For each farming unit for which data appear in three or more of columns (19) to (25), inclusive, determine that the entry in column (34) is the simple average of the entries in such columns. To obtain such simple average, divide the total of all of the entries in columns (19) to (25), inclusive, by the number of such columns in which data for the farming unit appear.

2. For each farming unit for which data appear in only one or two of columns (19) to (25), inclusive, determine that the entry in column (34) is equal to the result obtained as follows:

- (a) Obtain the total of the data in such one or two of columns (19) to (25), inclusive.

- (b) Obtain the total of the county average yields per acre shown in the upper right-hand corner for the same year or two years.
- (c) Divide the result obtained under (a) by the result obtained under (b). (Round to three decimal places.)
- (d) Multiply the county normal yield per acre shown in the upper right-hand corner by the result obtained under (c) (except that if the result obtained under (c) is less than .80, multiply by .80; and if the result obtained under (c) is more than 1.20, multiply by 1.20).

3. For each farming unit for which no data appear in any of columns (19) to (25), inclusive, determine that the entry in column (34) is 90 percent of the county normal yield per acre shown in the upper right-hand corner.

Column (35). For farming units from which sugar beets were contracted to be marketed in 1938 under other than "individual test contracts," determine that the entry in column (35) is the normal percentage of sugar content of sugar beets furnished by the Agricultural Adjustment Administration for the factory named in column (4). If, in such cases, the sugar beets from all of the farming units in the county were contracted to be marketed in 1938 to one factory or to factories having the same normal percentage of sugar content, the normal percentage of sugar content of sugar beets need appear in column (35) on the first line of each sheet only.

For farming units from which sugar beets were contracted to be marketed in 1938 under "individual test contracts," check entries in column (35) as follows:

1. For each farming unit for which data appear in at least three of columns (26) to (29), inclusive, determine that the entry in column (35) is the simple average of the entries in columns (26) to (29), inclusive.

2. For each farming unit for which data appear in only one or two of columns (26) to (29), inclusive, determine that the entry in column (35) is equal to the result obtained as follows:

- (a) Obtain the total of the data in such one or two of columns (26) to (29), inclusive.
- (b) Obtain the total of the county average percentages of sugar content shown in the upper right-hand corner for the same year or two years.
- (c) Divide the result obtained under (a) by the result obtained under (b) (round to three decimal places).

- (d) Multiply the county normal percentages of sugar content shown in the upper right-hand corner by the result obtained under (c).

3. For each farming unit on which no sugar beets were grown in any of the years 1934, 1935, 1936, and 1937, determine that the entry in column (35) is the same as the county normal percentage of sugar content shown in the upper right-hand corner.

Column (36). For farming units from which sugar beets were contracted to be marketed in 1938 under other than "individual test contracts," determine that the entry in column (36) is equal to the result obtained by multiplying the percentage in column (35) by .194. If, in such cases, the sugar beets from all of the farming units in the county were contracted to be marketed in 1938 to one factory or to factories having the same normal percentage of sugar content, an entry need appear in column (36) on the first line of each sheet only.

For each farming unit from which sugar beets were contracted to be marketed in 1938 under an "individual test contract," determine that the entry in column (36) is the rate of commercially recoverable sugar per ton of sugar beets shown on SB-111 for the percentage of sugar content which appears in column (35).

Column (37). Determine that the entry in this column is equal to the result obtained by multiplying the entry in column (34) by the entry in column (36).

Issued November 3, 1938

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INSTRUCTIONS FOR ESTABLISHING COUNTY AVERAGES AND NORMALS
AND FOR CHECKING LISTING SHEETS--1938 SUGAR BEET PROGRAM

(For Use by State Committees)

INSTRUCTIONS FOR ESTABLISHING COUNTY AVERAGES AND NORMALS

In the determination entitled "Determination of Normal Yields of Commercially Recoverable Sugar per Acre for Sugar Beets--1938 Sugar Beet Program," approved October 12, 1938, it is provided that: (1) for any of the years 1931 to 1937, inclusive, in which sugar beets were planted for harvest on less than 10 of the farming units in a county on which sugar beets were planted for harvest in 1938, the county average yield in tons of sugar beets per acre shall be established by the State committee; and (2) for any county in which sugar beets were planted for harvest in less than three of the years 1931 to 1937, inclusive, on 10 or more of the farming units on which sugar beets were planted for harvest in 1938, the county normal yield in tons of sugar beets per acre shall be established by the State committee.

It is also provided in such determination, in connection with counties in which sugar beets were contracted to be marketed in 1938 under "individual test contracts," that: (1) for any of the years 1934, 1935, 1936, and 1937 in which sugar beets were so marketed from less than 10 of the farming units in a county on which sugar beets were planted for harvest in 1938, the county average percentage of sugar content shall be established by the State committee; and (2) for any county in which sugar beets were not so marketed in at least three of the four years 1934, 1935, 1936, and 1937 from 10 or more of the farming units on which sugar beets were planted for harvest in 1938, the county normal percentage of sugar content shall be established by the State committee.

In establishing a county average yield in tons of sugar beets per acre for any one of the years 1931-37, inclusive, in which sugar beets were planted for harvest on less than 10 of the farming units on which sugar beets were planted for harvest in 1938, the State committee shall base such county average yield on: (1) the yield per acre for such year on the farming unit in the county which grew sugar beets in 1938; and (2) the yield per acre for such year on farming units in adjacent or nearby counties which have similar sugar beet production conditions.

In establishing the county normal yield in tons of sugar beets per acre for a county in which sugar beets were planted for harvest in less than three of the years 1931 to 1937, inclusive, on 10 or more of the farming units on which sugar beets were planted for harvest in 1938, the State committee shall base such county normal yield on: (1) the county average yields per acre, if any, which have been determined on the basis of the instructions in SB-212; (2) the county average yields established by the State committee in accordance with the foregoing paragraph; and (3) the county average yields and county normal yields in adjacent or nearby counties which have similar sugar beet production

conditions.

In establishing a county average percentage of sugar content (in connection with a county in which sugar beets were contracted to be marketed under "individual test contracts" in 1938) for any one of the years 1934, 1935, 1936, and 1937, in which sugar beets were so marketed from less than 10 of the farming units in the county on which sugar beets were planted for harvest in 1938, the State committee shall base such county average percentage of sugar content on: (1) the percentage of sugar content, at the time of delivery to a processor, of the sugar beets marketed in such year from farming units in the county which grew sugar beets in 1938; and (2) the percentage of sugar content, at the time of delivery to a processor, of the sugar beets marketed in such year from farming units in adjacent or nearby counties.

In establishing a county normal percentage of sugar content (in connection with a county in which sugar beets were contracted to be marketed under "individual test contracts" in 1938), in cases in which sugar beets were not so marketed in at least three of the four years 1934, 1935, 1936, and 1937 from 10 or more of the farming units in the county on which sugar beets were planted for harvest in 1938, the State committee shall base such county normal percentage of sugar content on: (1) the average percentage of sugar content determined for any of the years 1934, 1935, 1936, or 1937 in accordance with the instructions in SB-212; (2) the average percentage of sugar content established by the State committee for any of the years 1934, 1935, 1936, or 1937 in accordance with the foregoing paragraph; and (3) the percentage of sugar content of the sugar beets marketed in the years 1934, 1935, 1936, and 1937 from farming units in adjacent or nearby counties.

When it is necessary for the State committee to establish a county average yield, county normal yield, county average percentage of sugar content, or county normal percentage of sugar content, the State committee shall establish such county averages or normals as set forth herein if such county averages or normals are needed to establish a normal yield or a normal percentage of sugar content for any farming unit. Any county averages or normals established by the State committee shall be entered in the appropriate spaces in the upper right-hand corner of each sheet of SB-209 and such entries shall be circled. Any computations on SB-209 which were not completed in the county office shall be completed in the State office on the basis of instructions in SB-212 and checked as set forth herein.

For counties in which all of the sugar beets were contracted to be marketed in 1938 under other than "individual test contracts," it will not be necessary for the State committee to establish county average or county normal percentages of sugar content. In such cases, the district normal percentages of sugar content which have been supplied by the Agricultural Adjustment Administration will be used.

INSTRUCTIONS FOR CHECKING SB-209

When SB-209 is received in the State office from any county, all computations on such SB-209 shall be checked as set forth herein. If an error is detected, such error shall be corrected. After all entries have been verified, pencil entries shall be inked in with black ink. Thereafter, SB-209 shall be duplicated by the Ozalid process. The original SB-209 shall be returned to the county office and the duplicate retained in the State office.

In checking SB-209, determine that all entries have been rounded to the number of decimal places indicated by the heavy blue lines in the various columns and that decimals have been rounded in the manner set forth in SB-212.

Instructions for Checking Individual Farming Unit Data.

Columns (1) to (4), inclusive. The data listed in columns (1) to (4), inclusive, need not be checked.

Columns (5) to (18), inclusive. Determine that for each of columns (5) to (11), inclusive, in which an entry other than a dash has been made for any farming unit, an entry other than a dash has been made for the same year in the appropriate one of columns (12) to (18), inclusive, for such farming unit.

Columns (19) to (25), inclusive. Check the entries in these columns as follows:

Column (19): (12) divided by (5).
Column (20): (13) divided by (6).
Column (21): (14) divided by (7).
Column (22): (15) divided by (8).
Column (23): (16) divided by (9).
Column (24): (17) divided by (10).
Column (25): (18) divided by (11).

Columns (26) to (33), inclusive. Determine that no entries have been made in these columns for farming units from which sugar beets were contracted to be marketed in 1938 under other than "individual test contracts." For farming units from which sugar beets were contracted to be marketed in 1938 under "individual test contracts," proceed as follows:

Columns (26) to (29), inclusive. Determine that for each of columns (8) to (11), inclusive, in which an entry other than a dash has been made for any farming unit from which sugar beets were contracted to be marketed in 1938 under an "individual test contract," an entry other than a dash has been made for the same year in the appropriate one of columns (26) to (29), inclusive, for such farming unit.

Columns (30) to (33), inclusive. Check the entries in these columns as follows:

Column (30): (15) multiplied by (26).
Column (31): (16) multiplied by (27).

Column (32): (17) multiplied by (28).
Column (33): (18) multiplied by (29).

Instructions for Checking County Totals, Averages, and Normals.

Columns (5) to (18), inclusive. Verify sheet totals and county totals for these columns by adding the entries in the respective columns.

Columns (19) to (25), inclusive. Verify the county averages for these columns as follows:

Column (19): County total of (12) divided by county total of (5).
Column (20): County total of (13) divided by county total of (6).
Column (21): County total of (14) divided by county total of (7).
Column (22): County total of (15) divided by county total of (8).
Column (23): County total of (16) divided by county total of (9).
Column (24): County total of (17) divided by county total of (10).
Column (25): County total of (18) divided by county total of (11).

Columns (30) to (33), inclusive. If entries have been made in columns (26) to (33), inclusive, verify sheet totals and county totals for columns (30) to (33), inclusive, by adding the entries in the respective columns.

Columns (26) to (29), inclusive. Verify county averages for these columns as follows:

Column (26): County total of (30) divided by county total of (15).
Column (27): County total of (31) divided by county total of (16).
Column (28): County total of (32) divided by county total of (17).
Column (29): County total of (33) divided by county total of (18).

For each of columns (19) to (25), inclusive, in which data for at least 10 farming units appear, determine that the correct county average yield for the year indicated in the appropriate column heading has been transferred to the appropriate space in the upper right-hand corner of each sheet of SB-209 opposite the words "Tons of sugar beets per acre." If data for one or more farming units but less than 10 farming units appear in one of columns (19) to (25), inclusive, determine that the entry in the appropriate space in the upper right-hand corner of each sheet opposite the words "Tons of sugar beets per acre" is the county average yield established for the appropriate year by the State committee and that such entry has been encircled. An entry must appear in the upper right-hand corner of each sheet opposite the words "Tons of sugar beets per acre" for each year in which sugar beets were planted for harvest on any farming unit on which sugar beets were planted for harvest in less than three of the years 1931 to 1937, inclusive.

If county average yields have been transferred from columns (19) to (25), inclusive, to the upper right hand corner for three or more of the years 1931 to 1937, inclusive, determine that the entry in the upper right-hand corner of each sheet in the space designated "county normal" on the line opposite the words "Tons of sugar beets per acre" is the simple average of the county

average yields transferred; that is, the simple average of the entries not encircled. If county average yields for less than three of the years 1931 to 1937, inclusive, have been transferred from columns (19) to (25), inclusive, to the upper right-hand corner, determine that the entry in the upper right-hand corner of each sheet in the space designated "County normal" on the line opposite the words "Tons of sugar beets per acre" is the county normal yield established by the State committee and that such entry has been encircled.

For each of columns (26) to (29), inclusive, in which data for at least 10 farming units are listed, determine that the correct county average percentage of sugar content for the year indicated in the appropriate column heading has been transferred to the appropriate space in the upper right-hand corner of each sheet opposite the words "Sugar content of sugar beets." If data for one or more farming units but less than 10 farming units appear in one of columns (26) to (29), inclusive, determine that the entry in the appropriate space in the upper right-hand corner of each sheet opposite the words "sugar content of sugar beets" is the county average percentage of sugar content of sugar beets established by the State committee for the appropriate year and that such entry has been encircled. An entry must appear in the upper right-hand corner of each sheet opposite the words "sugar content of sugar beets" for each year in which sugar beets were marketed from a farm from which sugar beets were marketed in less than three of the years 1934 to 1937, inclusive.

If county average percentage of sugar content for at least three of the four years 1934 to 1937, inclusive, have been transferred from columns (26) to (29), inclusive, to the upper right-hand corner, determine that the entry in the space designated "county normal" on the line opposite the words "Sugar content of sugar beets," is the simple average of the county average percentages transferred. If county average percentages for only one or two of the years 1934 to 1937, inclusive, have been transferred from columns (26) to (29), inclusive, to the upper right-hand corner, determine that the entry in the upper right-hand corner of each sheet in the space designated "county normal" on the line opposite the words "Sugar content of sugar beets" is the county normal percentage of sugar content established by the State committee and that such entry has been encircled.

Instructions for Checking Normal Yields Per Acre for Individual Farming Units.

Column (34). Check entries in this column as follows:

1. For each farming unit for which data appear in three or more of columns (19) to (25), inclusive, determine that the entry in column (34) is the simple average of the entries in such columns. To obtain such simple average, divide the total of all of the entries in columns (19) to (25), inclusive, by the number of such columns in which data for the farming unit appear.

2. For each farming unit for which data appear in only one or two of columns (19) to (25), inclusive, determine that the entry in column (34) is equal to the result obtained as follows:

- (a) Obtain the total of the data in such one or two of columns (19) to (25), inclusive.

- (b) Obtain the total of the county average yields per acre shown in the upper right-hand corner for the same year or two years.
- (c) Divide the result obtained under (a) by the result obtained under (b). (Round to three decimal places.)
- (d) Multiply the county normal yield per acre shown in the upper right-hand corner by the result obtained under (c) (except that if the result obtained under (c) is less than .80, multiply by .80; and if the result obtained under (c) is more than 1.20, multiply by 1.20).

3. For each farming unit for which no data appear in any of columns (19) to (25), inclusive, determine that the entry in column (34) is 90 percent of the county normal yield per acre shown in the upper right-hand corner.

Column (35). For farming units from which sugar beets were contracted to be marketed in 1938 under other than "individual test contracts," determine that the entry in column (35) is the normal percentage of sugar content of sugar beets furnished by the Agricultural Adjustment Administration for the factory named in column (4). If, in such cases, the sugar beets from all of the farming units in the county were contracted to be marketed in 1938 to one factory or to factories having the same normal percentage of sugar content, the normal percentage of sugar content of sugar beets need appear in column (35) on the first line of each sheet only.

For farming units from which sugar beets were contracted to be marketed in 1938 under "individual test contracts," check entries in column (35) as follows:

1. For each farming unit for which data appear in at least three of columns (26) to (29), inclusive, determine that the entry in column (35) is the simple average of the entries in columns (26) to (29), inclusive.

2. For each farming unit for which data appear in only one or two of columns (26) to (29), inclusive, determine that the entry in column (35) is equal to the result obtained as follows:

- (a) Obtain the total of the data in such one or two of columns (26) to (29), inclusive.
- (b) Obtain the total of the county average percentages of sugar content shown in the upper right-hand corner for the same year or two years.
- (c) Divide the result obtained under (a) by the result obtained under (b) (round to three decimal places).

- (d) Multiply the county normal percentages of sugar content shown in the upper right-hand corner by the result obtained under (c).

3. For each farming unit on which no sugar beets were grown in any of the years 1934, 1935, 1936, and 1937, determine that the entry in column (35) is the same as the county normal percentage of sugar content shown in the upper right-hand corner.

Column (36). For farming units from which sugar beets were contracted to be marketed in 1938 under other than "individual test contracts," determine that the entry in column (36) is equal to the result obtained by multiplying the percentage in column (35) by .194. If, in such cases, the sugar beets from all of the farming units in the county were contracted to be marketed in 1938 to one factory or to factories having the same normal percentage of sugar content an entry need appear in column (36) on the first line of each sheet only.

For each farming unit from which sugar beets were contracted to be marketed in 1938 under an "individual test contract," determine that the entry in column (36) is the rate of commercially recoverable sugar per ton of sugar beets shown on SB-111 for the percentage of sugar content which appears in column (35).

Column (37). Determine that the entry in this column is equal to the result obtained by multiplying the entry in column (34) by the entry in column (36).

Issued December 17, 1938

UNITED STATES DEPARTMENT OF AGRICULTURE
SUGAR DIVISION

INSTRUCTIONS FOR PREPARATION OF SB-210A,
APPLICATION FOR PAYMENT LESS DEDUCTION
FOR ACCRUED, UNPAID WAGES -
1938 SUGAR BEET PROGRAM

(For Use by County Committees)

Form SB-210A, Application for Payment Less Deduction for Accrued, Unpaid Wages, (herein referred to as the "application") is designed for use in those counties in California where certain labor operations in connection with the 1938 crop of sugar beets were performed prior to the announcement of the "fair and reasonable" wage rate determination with respect to such crop and where laborers who were entitled to additional wages on the basis of such determination could not be located.

The application has been printed in sets of four with carbon paper inserted, and shall be prepared with an indelible pencil. The original and first copy, when completed, shall be transmitted to the State office, the second copy shall be retained in the county office, and the third copy should be released to the operator-producer of the farm.

The term "farming unit" as used herein and in other forms and instructions, and the term "farm" as used on the application, have identical meaning. Such terms mean all farm land which is farmed by an operator as a single unit, with work stock, farm machinery, and labor substantially separate from that for any other land.

In preparing applications it should be borne in mind that they will be carefully examined in the State office for errors. Certain definite requirements must be met in order to avoid suspension and the delay resulting therefrom. Therefore, the instructions contained herein must be strictly adhered to. In the event of any situation which is not specifically covered by these instructions, further instructions should be obtained from the State office before completion of the application.

SB-205, Farming Unit Summary, and SB-205A, Supplement to Farming Unit Summary, if required, must be completed before the application is prepared. The basic data on the application will be obtained by transfer from SB-205. If an error is made on an application, the incorrect entry shall not be erased but shall be deleted by drawing a single line through it and the correct entry shall be entered in the nearest available space. When it is discovered that an error was made on SB-205 or SB-205A, such error should, of course, be corrected.

If a correction is made in item 16 of Section III or in any of columns 4, 5, and 6 of Section VI of an application, such correction must be initialed

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by each producer whose payment is affected by the correction. Any correction in Section V of an application must be initialed by each producer from whose payment an amount is to be deducted for accrued, unpaid wages. A correction in any other entry on an application must be initialed by the member of the county committee who signs in Section VII of the application.

All data to be entered in Section II of the application shall be entered in tenths. Data in items 1 to 14, inclusive, of Section III and in column 3 of Section VI of the application shall be expressed to the same number of decimal places as the corresponding entries in Sections II and III of SB-205 are expressed. Computations resulting in amounts of money shall be carried to three decimal places and rounded to two decimal places in the manner outlined in SB-205.

Before any entries are made on an application the county committee must determine that the conditions for payment have been met with respect to the farming unit to be covered by such application. In order to make such determination SB-205 should be examined and the following facts ascertained:

1. That, within the knowledge of the county committee, there has been no violation of the child labor provisions of the Sugar Act of 1937 on the part of any producer on the farming unit in 1938.
2. That no unsettled wage claim is on file against any producer on the farming unit and that within the knowledge of the county committee, all persons employed in the production, cultivation, or harvesting of the 1938 sugar beet crop after the date of the announcement of the "fair and reasonable" wage rates with respect to such crop, were paid in full and at the "fair and reasonable" rates for such work. Producers who did not pay all laborers at the "fair and reasonable" wage rates for early season work which was performed prior to the announcement of such rates and who have been unable to locate such laborers to pay the additional amounts due, may be permitted to execute applications, showing in Section V the amounts of the accrued, unpaid wages due laborers. However, any producer who has not paid laborers at the rates agreed upon for work performed prior to the announcement of "fair and reasonable" wage rates and at rates not less than such "fair and reasonable" rates for work performed subsequent to such announcement shall not be permitted to execute an application.
3. That the farming practice requirements have been met with respect to the farming unit. If sufficient farming practices have been carried out so that the entry in item (k) of the farming practice table in Section I of SB-205 is equal to or greater than the 1938 sugar beet acreage, as shown in item 1 of Section II of such form, the farming practice requirements will be deemed to have been met.
4. That any producer on the farming unit who was directly or indirectly a processor of sugar beets during 1938 paid or contracted to pay for all of the sugar beets grown in 1938 by other producers and processed by him at rates not less than those determined by the Secretary of Agriculture to be fair and reasonable. (Information

regarding performance by producer-processors with respect to the "fair price" condition should be requested from the State committee if it has not previously been furnished.)

When the above determinations have been made with respect to a farming unit and it is found that the conditions for payment have been met, transfer the State and county code and serial number, the name of the operator-producer, and the name or names of the beet sugar factory or factories from SB-205 to the spaces provided therefor in the upper right-hand corner of the application. Make no entry at this time in the space provided for the date the application was filed.

Section II - Required Farming Practices. Items (a) to (k), inclusive, of Section II of the application correspond to the same items in the farming practice table in Section I of SB-205, and when all data on the farming practice table on SB-205 have been verified, such data shall be transferred in their entirety to Section II of the application. In every case, one or more entries must appear in items (a) to (e), inclusive, and entries must appear in both of items (f) and (k). Any item in this section for which an entry is not required may be left blank:

Section III - Computation of Payment. Transfer entries from Section II of SB-205 to Section III of the application as follows:

| <u>Section II of SB-205</u> | | <u>Section III of application</u> | |
|-----------------------------|------------|-----------------------------------|------------|
| From | item 1 | to | item 1 |
| " | item 3 | " | item 2 |
| " | item 4 | " | item 3 |
| " | item 5 (a) | " | item 4 (a) |
| " | item 5 (b) | " | item 4 (b) |
| " | item 6 | " | item 5 |
| " | item 7 | " | item 6 |
| " | item 8 | " | item 7 |
| " | item 11 | " | item 8 |
| " | item 12 | " | item 9 |
| " | item 13 | " | item 10 |
| " | item 14 | " | item 11 |
| " | item 15 | " | item 12 |
| " | item 16 | " | item 13 |

If the entry in item 13 of Section II of SB-205 has been encircled, enter "XX" in items 8, 9, and 10 of Section III of the application. If the farming unit has been approved for an abandonment payment, as evidenced by an entry other than "XX" in item 10 of Section III of the application, enter the cause of abandonment in the space provided beneath item 8 of such section. Enter only the cause of the abandonment of acres which are approved by the county committee for abandonment payment. Make no entry if the farming unit is not approved for an abandonment payment.

If the entry in item 16 of Section II of SB-205 has been encircled, enter "XX" in item 13 of Section III of the application. If the farming unit

has been approved for a deficiency payment, as evidenced by an entry other than "XX" in item 13 of Section III of the application, enter the cause of deficient production in the space provided beneath item 13 of such section. Make no entry if the farming unit is not approved for a deficiency payment.

Item 14. Enter in item 14 the sum of the entries in items 6, 10, and 13. If the farming unit is not approved for abandonment or deficiency payments, the entry in item 14 will be the same as the entry in item 6.

Item 15. Obtain this entry by multiplying the entry in item 14 by \$0.60. If the entry in item 14 is in excess of 10,000 cwt., obtain the entry for item 15 by using the following computation schedule, which shall be prepared in triplicate.

| Production | Maximum quantity for payment at each rate (cwt.) | Smaller of columns 1 & 2 (cwt.) | Rate | Payment (3) x (4) |
|---------------|--|---------------------------------------|----------|----------------------|
| (1) | (2) | (3) | (4) | (5) |
| | 10,000 | | \$ 0.60 | \$ |
| | 20,000 | | \$ 0.55 | \$ |
| | 90,000 | | \$ 0.525 | \$ |
| | 120,000 | | \$ 0.50 | \$ |
| | 360,000 | | \$ 0.475 | \$ |
| | xxx | | \$ 0.30 | \$ |
| Total xxxx | xxxxxxx | xxxxxxx | xxxx | \$ |

To obtain the total payment by use of this schedule, enter on the first line in column (1) the total production shown in item 14 of Section III of the application. Enter on the second line in column 1 the result obtained by subtracting 10,000 from the entry on the first line in column (1). Obtain entries for the third, fourth, fifth, and sixth lines in column (1), if required, by subtracting 20,000, 90,000, 120,000, and 360,000 from the entries on the second, third, fourth, and fifth lines, respectively. Thereafter, enter in column (3) on each line the smaller of the entries in columns (1) and (2), except that any entry on the sixth line in column (1) shall be transferred to column (3). Obtain the entries for column (5) by multiplying each entry in column (3) by the corresponding entry in column (4). Obtain the total of the entries in column (5) and transfer such total to item 15 of Section III of the application. The original and one copy of the computation schedule shall be attached to the application and will accompany such application when it is transmitted to the State office.

Item 16. Enter in the blank space following the words "deduction of" the rate of deduction (expressed as a percentage) for county association expenses. This rate will be furnished by the State Committee. Subtract from 100% the rate thus entered and multiply the entry in item 15 by the resultant percentage to obtain the entry for item 16.

If sugar beets from a farming unit consisting of only one tract were marketed under any type of agreement other than an "individual test" contract to more than one factory, a vertical line or lines shall be drawn through the spaces for entries in items 3, 4, and 5 in the manner employed with respect to items 4, 5, and 6 of Section II of SB-205. Data for the columns thus formed shall be obtained from the corresponding columns in Section II of SB-205.

Section V - Distribution of Accrued, Unpaid Wages. If there is no unsettled wage claim on file against any of the producers on a farming unit and if, within the knowledge of the county committee, all laborers employed on such farming unit in the production, cultivation, and harvesting of the 1938 crop of sugar beets, have been paid in full and at rates not less than the "fair and reasonable" rates established by the Secretary of Agriculture, enter "none" in column 1 of Section V.

If it develops that the names and addresses of any laborers to whom amounts of accrued, unpaid wages are due, are known, the application shall not be completed until such amounts are paid by the producer.

If all laborers employed on a farming unit have not been paid in full and at rates not less than the "fair and reasonable" rates for the reason that the addresses or the names and addresses of such laborers are not known, make entries in Section V as follows:

Column 1. Print the names of any laborers to whom wages are due, if such names are known. Enter "unknown" if such names are not known.

Column 2. Enter "unknown" opposite each entry in column 1.

Column 3. Enter the amount which has been determined to be due each laborer whose name appears in column 1. If the word "unknown" has been entered in column 1, enter in column 3 opposite such word the total amount due the unknown laborers. Obtain and enter the total of this column.

Column 4. Make no entries in this column.

Section VI. Distribution of Payments to Producers. Transfer the names of the producers, their addresses, and their percentage shares of the payment, as entered in columns (a), (b), and (c) of Section III of SB-205, to columns 1, 2, and 3, respectively, of Section VI of the application. Names and addresses of producers shall be printed. Check the total of the entries transferred to column 3 to be certain that such total is exactly 100.00.

Obtain the entries for column 4 of Section VI by multiplying the entry in item 16 of Section III by the respective entries in column 3 of Section VI. Obtain and enter the total of column 4. Such total must equal the entry in item 16 of Section III, although any difference due solely to the rounding of fractions may be disregarded.

Enter in column 5 on the appropriate lines the amounts of accrued, unpaid wages which are due laborers from each producer. Obtain and enter the total of this column, which must equal the total of column 3 of Section V.

Obtain the entry on each line in column 6 by subtracting from the entry on the same line in column 4, the entry on the same line in column 5. Obtain and enter the total of column 6, which must equal the result obtained by subtracting from the total of column 4, the total of column 5.

Section IV. Certification of producer-processor. If none of the producers on the farming unit was in 1938 either directly or indirectly a processor of sugar beets, enter "none" in the space provided for the signature in Section IV. If any producer on the farming unit was in 1938 a processor of sugar beets or indirectly a processor of sugar beets, as in the case of a holding company, subsidiary company, or person who had a controlling interest in a beet sugar company, enter in the space provided therefor the name of the sugar company with which such producer was connected.

Review of Applications. When an application is completed and ready for signature, all entries thereon shall be carefully checked and any errors corrected. Particular attention shall be directed to items 10 and 13 of Section III, and the county committee must be certain that no entries other than "XX" appear in such items unless the farming unit has been approved for an abandonment or deficiency payment, or both, as the case may be. In addition, the committee must be certain that statements designating the county or local producing areas within the county as abandonment and deficiency areas have been forwarded to the State committee.

Signatures and Certifications of Producers. When all necessary entries have been made on the application, the operator-producer and any other producers on the farming unit who live within a reasonable distance, should be requested to call at the county office, or at some other designated point, for the purpose of signing such application. At such time, a member of the county committee or some other person in the county office should go over the entries on the application with the operator-producer in order to determine that all such entries are correct. The operator-producer should also be requested to read the representations in Section I. When the operator-producer has satisfied himself that all entries are correct, he should sign in ink or indelible pencil in the space provided therefor in Section I, and the date on which he signs must be entered to the left of his signature. The operator-producer should be permitted to keep the last copy in the set, although the carbon paper, other than the last sheet, should not be withdrawn at this time.

After the operator-producer has signed the application, the other producers on the farming unit should be requested, after reading the representations in Section I, to sign in the spaces provided therefor in such section, using ink or indelible pencil. The dates on which the producers sign must be entered to the left of their respective signatures.

Producers should be requested to sign their names exactly as they appear in column 1 of Section VI, except that if a name in Section VI has been incorrectly spelled, the producer should sign his name correctly and the spelling in Section VI shall be corrected. After a producer has signed, his signature must not be retraced. If a signature is so illegible as to raise doubt as to its acceptability, such signature should be witnessed.

Signatures should be handwritten, unless the producer customarily prints his name as a signature, in which event, such printed signature will be acceptable only if witnessed by one person, whose signature must be handwritten. If any producer signs by mark or in other than English script, such signature must also be witnessed by one person, whose signature must be handwritten.

If any producer was, either directly or indirectly, a processor of sugar beets in 1938, such producer should be requested to sign in the space provided therefor in Section IV and the date on which he signs must be entered to the left of his signature.

If any producer lives at a sufficient distance to make it impossible or impracticable to call at the county office or other designated point, the application should be mailed to such person for signature. Such producer should be advised to examine the entries and representations on the application before signing and to sign his name in the space provided therefor exactly as it appears in column 1 of Section VI. When an application is mailed to a producer for signature, the carbon paper should be removed from the set and the producer should be requested to sign the original and first two copies. An envelope with the address of the secretary of the county association should be enclosed when the application is mailed to a producer for signature in order to facilitate its return. Franked envelopes of the Agricultural Adjustment Administration must not be used for this purpose.

If a producer dies after the harvest of the sugar beets with respect to which application for payment is made and before the application is signed, the application shall be signed by the representative of the estate of the deceased producer, or by his heirs. Similarly, if a producer is declared incompetent by a court of competent jurisdiction during such period, the application shall be signed by the guardian of the estate of such incompetent person. If a producer dies or is declared incompetent after transmittal of the application to the State office but before payment is received, the State Committee shall be requested to return such application to the county office and a new application shall be signed by the proper parties.

In the event a correction was made in item 16 of Section III or in any of columns, 4, 5, and 6 of Section VI of an application, the producers whose payments are affected should be requested to initial such corrections at the time they sign the application. If any correction has been made in section V of an application, such correction must be initialed by each producer from whose payment an amount is to be deducted for accrued, unpaid wages.

Authorization of Fiduciaries. If a person signs an application in a representative or fiduciary capacity, it shall be the responsibility of the county committee to determine, in accordance with the instructions in ACP-16, that such person is properly authorized to sign in such capacity. Such fiduciary must sign the application in the manner prescribed in ACP-16.

Certification of County Committeeman. When signatures have been affixed to the application in Section I, and in Section IV if required, a member of the county committee who is authorized to act on behalf of the county committee

shall carefully examine the application to determine that it has been properly prepared in accordance with these instructions. If a correction has been made in item 16 of Section III or in any of columns 4, 5 and 6 of Section VI, the committeeman shall determine that such correction has been initialed by each producer whose payment is affected by the correction. Any correction in Section V of an application must have been initialed by each producer from whose payment an amount is to be deducted for accrued, unpaid wages. Any correction elsewhere in Section III or VI, or in Section II shall be initialed by the county committeeman. Thereafter such county committeeman shall sign in the space provided therefor in Section VII, using ink or indelible pencil.

If the signature of one or more producers on the farming unit could not be obtained because of failure to locate such producer or producers or because of their refusal to sign, or for any other reason, the county committeeman shall prepare and sign a statement setting forth in detail the reason for failure of the producer or producers to sign. Such signed statement shall be attached to the application.

If any application is transmitted to the State office after June 1, 1939, or if there is any question in connection with an application transmitted prior to June 1, 1939, which leads the county committeeman to believe it may be suspended or otherwise delayed so that it would not reach the General Accounting Office for preaudit before July 1, 1939, the date of filing of such application in the county office shall be entered in the space provided therefor in the upper right-hand corner. Otherwise, the date of filing need not be entered.

Distribution of Copies of Application. When applications have been signed and certified, the carbon paper shall be removed from each set of forms, unless it was previously removed when an application was mailed to a producer for signature. If the third (last) copy of the application has not already been turned over to the operator-producer, it shall be mailed to him. The second copy shall be retained in the county office and the original and first copy shall be forwarded to the State office in accordance with instructions to be issued by the appropriate division of the Agricultural Adjustment Administration.

PREPARATION OF SUPPLEMENTAL APPLICATIONS

If the signature of one or more of the producers on a farming unit could not be obtained on an application prior to submission of such application to the State office, and if one of such producers later is located and indicates his desire to make application for his share of the payment due under such application, a supplemental application shall be prepared. Such supplemental application shall be completed in every detail except that it shall be signed only by the producer who failed to sign the original application. Such application must be certified by a member of the county committee. The word "Supplemental" shall be entered above the title of the application. The serial number assigned to such application shall be the same as the serial number assigned to the original application, except that it shall be followed by the letter "x". If more than one producer failed

to sign the original application, an attempt should be made to obtain the signatures of all such producers on the same supplemental application. However, if only one of the producers who failed to sign the original application can be located at the time a supplemental application is prepared and another of such producers is located at a later date and indicates his desire to make application for payment, another supplemental application shall be prepared. The serial number of the second supplemental application shall be followed by the letter "y", and if a third supplemental application is prepared, the serial number shall be followed by the letter "z".

Supplemental applications shall be carefully checked against the county office copies of the original applications. The instructions set forth herein relative to the initialing of corrections shall be followed in connection with any corrections made on a supplemental application.

HANDLING OF SUSPENDED APPLICATIONS

Applications will be carefully examined in the State office, and if it is discovered that an error has been made in any computation, that a correction has not been properly initialed, that a signature has not been properly affixed, or that an application is otherwise irregular, such application will be returned to the county office for correction.

If an error in computation necessitates a correction in item 16 of Section III or in any of columns 4, 5 and 6 of Section VI, such correction must be initialed by each producer whose payment is affected. Any correction in Section V must be initialed by each producer from whose payment an amount is to be deducted for accrued, unpaid wages. A correction of any other item on the application must be initialed by the county committeeman who signed in Section VII, although if the county committeeman who signed in Section VII is not available at the time the suspended application is under consideration, such correction may be initialed by another member of the county committee, who should sign in Section VII above the signature of the committeeman who originally signed.

If a suspended application is resubmitted to the State office after June 1, 1939, the date such application was filed in the county office shall be entered in the space provided therefor in the upper right-hand corner.

CASES INVOLVING ADJUSTMENTS

Errors Discovered Before Payment is Issued. If it is determined, after submission of an application to the State office and before payment is received, that an error was made in the preparation of such application, the State office shall be requested to return the application to the county office for correction. If necessary, a new application shall be prepared. However, in such case, the original incorrect application, as well as the new application, shall be submitted to the State office and a brief statement, signed by a member of the county committee, setting forth the reason for correction, shall be attached to the corrected application.

Errors Made by Disbursing Office. If it is discovered, by checking against S-la-Revised, Public Voucher for Sugar Payments (Continuation Sheet), that a check was incorrectly executed, and if the amount of such check and the name of payee, as shown on S-la-Revised are correct, such check shall be returned to the Disbursing Office with a request that a new check be issued.

Errors in Applications Other than Errors in Section V. If it is discovered that an error, other than an error in Section V, was made on an application, and if checks have already been issued but not delivered to the producers who signed such application, such case shall be handled as follows:

1. If any such check is in an amount greater than that to which the producer was entitled, such check shall be returned to the Disbursing Office and an adjustment application shall be prepared in the manner hereinafter set forth.

2. If any such check is in an amount less than that to which the producer was entitled, such check may be delivered and the producer shall be advised that acceptance of such check will not prejudice his right to present a claim for any additional amount due him.

If, as a result of an error other than an error in Section V of an application, a check in an amount greater than that due a producer has been issued, and if such check has been delivered and cashed, an attempt shall be made to obtain a refund from such producer. In such case, the State office shall be notified of the overpayment in order that the name of the person who was overpaid may be entered on the refund list.

Errors in Section V of the Application. If it is discovered that an error has been made in Section V of an application and if checks have been issued but not delivered to producers, such case shall be handled as follows:

1. If it is known that the amount due a producer is greater than the amount shown on the check drawn in favor of such producer, such check may be delivered and an adjustment application shall be prepared.

2. If it is known that the amount due a producer is less than the amount shown on the check drawn in favor of such producer, such check shall be returned to the Disbursing Office and an adjustment application shall be prepared.

3. If there is any question as to the amount due a laborer, the check drawn in favor of the producer shall be returned to the Disbursing Office, unless the laborer can be located and signs a statement to the effect that he (the laborer) is not entitled to more than the amount which was deducted for payment of accrued, unpaid wages to him.

Preparation of Adjustment Applications and Statements of Claim.

Adjustment applications shall be prepared in the manner set forth herein for preparing regular applications except that the word "adjustment" shall be entered above the title of the form. The serial number assigned shall be the same as the serial number of the original application, except that it shall be followed by the notation "Adj.", as, for example, "233 Adj."

Whenever an adjustment application is prepared, a statement of claim shall also be prepared to accompany the adjustment application when it is submitted to the State office. Such statement of claim shall set forth the nature of the error on the original application, the check numbers, amounts, and the disposition made of the checks issued under the original application, the amounts, if any, still due the producers under the application, and the correct amounts, if any, which should be withheld for payments to laborers who cannot be located.

All producers whose payments are affected by the error as well as a member of the county committee must sign the adjustment application and the statement of claim pertaining thereto.

In the case of an error in Section V, the following instructions relative to signatures will be applicable:

1. If the amount to be withheld for payments to laborers is to be increased, the adjustment application and the statement of claim must be signed by the producer or producers from whose payment an amount was deducted or is to be deducted for payment to the laborer or laborers, and by a county committeeman.

2. If the amount to be withheld for payments to laborers is to be reduced, the adjustment application and the statement of claim must be signed by the producer or producers from whose payment an amount was deducted for payment to the laborer or laborers, by a county committeeman, and by the laborer or laborers whose payment is to be reduced, if such laborer or laborers have been located. In the event the laborer or laborers have not been located, such fact must be indicated, and the adjustment application and statement of claim must be signed by all producers on the farming unit and by a county committeeman.

Handling of Undelivered Checks, Lost Checks, and Refunds. Cases involving checks which may not be delivered because of the death of the payees, failure to locate the payees or the refusal of the payees to accept such checks, cases involving lost, stolen, or destroyed checks, and cases involving refunds shall be handled under the 1938 Sugar Beet Program in the manner prescribed under the Agricultural Conservation Program for handling such cases, except that in the case of a check which was issued to a producer who died before cashing such check, any claim by a creditor of the decedent for the proceeds of such check shall not be recognized.

Issued December 17, 1938

UNITED STATES DEPARTMENT OF AGRICULTURE
SUGAR DIVISION

INSTRUCTIONS FOR PREPARATION OF REGULAR AND SUPPLEMENTAL
APPLICATIONS FOR PAYMENT, AND FOR HANDLING SUSPENDED
APPLICATIONS FOR PAYMENT AND APPLICATIONS FOR PAYMENT
INVOLVING ADJUSTMENTS - 1938 SUGAR BEET PROGRAM

(For Use by County Committees)

PREPARATION OF REGULAR APPLICATIONS

The application for payment form, SB-210, (referred to herein as the "application") has been printed in sets of four with carbon paper inserted, and shall be prepared with an indelible pencil. The original and first copy, when completed, shall be transmitted to the State office, the second copy shall be retained in the county office, and the third copy should be released to the operator-producer of the farm.

The term "farming unit" as used herein and in other forms and instructions, and the term "farm" as used on the application, have identical meaning. Such terms mean all farm land which is farmed by an operator as a single unit, with work stock, farm machinery, and labor substantially separate from that for any other land.

In preparing applications it should be borne in mind that they will be carefully examined in the State office for errors. Certain definite requirements must be met in order to avoid suspension and the delay resulting therefrom. Therefore, the instructions contained herein must be strictly adhered to. In the event of any situation which is not specifically covered by these instructions, further instructions should be obtained from the State office before completion of the application.

SB-205, Farming Unit Summary, and SB-205A, Supplement to Farming Unit Summary, if required, must be completed before the application is prepared. The basic data on the application will be obtained by transfer from SB-205. If an error is made on an application, the incorrect entry shall not be erased but shall be deleted by drawing a single line through it and the correct entry shall be entered in the nearest available space. When it is discovered that an error was made on SB-205 or SB-205A, such error should, of course, be corrected.

If a correction is made in item 16 of Section III or in Column 4 of Section V of an application, such correction must be initialed by each producer whose payment is affected. A correction in any other entry on an application must be initialed by the member of the county committee who signs in Section VI of the application.

All data to be entered in Section II of the application shall be entered in tenths. Data in items 1 to 14, inclusive, of Section III and in column 3 of Section V of the application shall be expressed to the same number of decimal places as the corresponding entries in Sections II and III of SB-205 are expressed. Computations resulting in amounts of money shall be carried to three decimal places and rounded to two decimal places in the manner outlined in SB-208.

Before any entries are made on an application the county committee must determine that the conditions for payment have been met with respect to the farming unit to be covered by such application. In order to make such determination, SB-205 should be examined and the following facts ascertained:

1. That, within the knowledge of the county committee, there has been no violation of the child labor provisions of the Sugar Act of 1937 on the part of any producer on the farming unit in 1938.
2. That no unsettled wage claim is on file against any producer on the farming unit and that within the knowledge of the county committee, all persons employed in the production, cultivation, or harvesting of the 1938 sugar beet crop were paid in full for such work and at rates not less than the "fair and reasonable" rates established by the Secretary of Agriculture.
3. That the farming practice requirements have been met with respect to the farming unit. If sufficient farming practices have been carried out so that the entry in item (k) of the farming practice table in Section I of SB-205 is equal to or greater than the 1938 sugar beet acreage, as shown in item l of Section II of such form, the farming practice requirements will be deemed to have been met.
4. That any producer on the farming unit who was directly or indirectly a processor of sugar beets during 1938 paid or contracted to pay for all of the sugar beets grown in 1938 by other producers and processed by him at rates not less than those determined by the Secretary of Agriculture to be fair and reasonable. (Information regarding performance by producer-processors with respect to the "fair price" condition should be requested from the State committee if it has not previously been furnished.)

When the above determinations have been made with respect to a farming unit and it is found that the conditions for payment have been met, transfer the State and county code and serial number, the name of the operator-producer, and the name or names of the beet sugar factory or factories from SB-205 to the spaces provided therefor in the upper right-hand corner of the application. Make no entry at this time in the space provided for the date the application was filed.

Section II - Required Farming Practices. Items (a) to (k), inclusive, of Section II of the application correspond to the same items in the farming practice table in Section I of SB-205, and when all data on the farming practice table on SB-205 have been verified, such data shall be transferred in their entirety to Section II of the application. In every case, one or more entries must appear in items (a) to (e), inclusive, and entries must appear in both of items (f) and (k). Any item in this section for which an entry is not required may be left blank.

Section III - Computation of Payment. Transfer entries from Section II of SB-205 to Section III of the application as follows:

| <u>Section II of SB-205</u> | | <u>Section III of application</u> | |
|-----------------------------|------------|-----------------------------------|------------|
| From | item 1 | to | item 1 |
| " | item 3 | " | item 2 |
| " | item 4 | " | item 3 |
| " | item 5 (a) | " | item 4 (a) |
| " | item 5 (b) | " | item 4 (b) |
| " | item 6 | " | item 5 |
| " | item 7 | " | item 6 |
| " | item 8 | " | item 7 |
| " | item 11 | " | item 8 |
| " | item 12 | " | item 9 |
| " | item 13 | " | item 10 |
| " | item 14 | " | item 11 |
| " | item 15 | " | item 12 |
| " | item 16 | " | item 13 |

If the entry in item 13 of Section II of SB-205 has been encircled, enter "XX" in items 8, 9, and 10 of Section III of the application. If the farming unit has been approved for an abandonment payment, as evidenced by an entry other than "XX" in item 10 of Section III of the application, enter the cause of abandonment in the space provided beneath item 8 of such section. Enter only the cause of the abandonment of acres which are approved by the county committee for abandonment payment. Make no entry if the farming unit is not approved for an abandonment payment.

If the entry in item 16 of Section II of SB-205 has been encircled, enter "XX" in item 13 of Section III of the application. If the farming unit has been approved for a deficiency payment, as evidenced by an entry other than "XX" in item 13 of Section III of the application, enter the cause of deficient production in the space provided beneath item 13 of such section. Make no entry if the farming unit is not approved for a deficiency payment.

Item 14. Enter in item 14 the sum of the entries in items 6, 10, and 13. If the farming unit is not approved for abandonment or deficiency payments, the entry in item 14 will be the same as the entry in item 6.

Item 15. Obtain this entry by multiplying the entry in item 14 by \$0.60. If the entry in item 14 is in excess of 10,000 cwts., obtain the entry for item 15 by using the following computation schedule, which shall be prepared in triplicate.

| Production (cwt.) (1) | Maximum quantity for payment at each rate (cwt.) (2) | Smaller of columns 1 & 2 (cwt.) (3) | Rate (4) | Payment (3) x (4) (5) |
|-----------------------------|---|--|-------------|-----------------------------|
| | 10,000 | | \$ 0.60 | \$ |
| | 20,000 | | \$ 0.55 | \$ |
| | 90,000 | | \$ 0.525 | \$ |
| | 120,000 | | \$ 0.50 | \$ |
| | 360,000 | | \$ 0.475 | \$ |
| | xxx | | \$ 0.30 | \$ |
| Total xxxx | xxxxxx | xxxxxx | xxxxx | \$ |

To obtain the total payment by use of this schedule, enter on the first line in column (1) the total production shown in item 14 of Section III of the application. Enter on the second line in column (1) the result obtained by subtracting 10,000 from the entry on the first line in column (1). Obtain entries for the third, fourth, fifth, and sixth lines in column (1), if required, by subtracting 20,000, 90,000, 120,000, and 360,000 from the entries on the second, third, fourth, and fifth lines, respectively. Thereafter, enter in column (3) on each line the smaller of the entries in columns (1) and (2), except that any entry on the sixth line in column (1) shall be transferred to column (3). Obtain the entries for column (5) by multiplying each entry in column (3) by the corresponding entry in column (4). Obtain the total of the entries in column (5) and transfer such total to item 15 of Section III of the application. The original and one copy of the computation schedule shall be attached to the application and will accompany such application when it is transmitted to the State office.

Item 16. Enter in the blank space following the words "deduction of" the rate of deduction (expressed as a percentage) for county association expenses. This rate will be furnished by the State Committee. Subtract from 100% the rate thus entered and multiply the entry in item 15 by the resultant percentage to obtain the entry for item 16.

If sugar beets from a farming unit consisting of only one tract were marketed under any type of agreement other than an "individual test" contract to more than one factory, a vertical line or lines shall be drawn through the spaces for entries in items 3, 4, and 5 in the manner employed with respect to items 4, 5, and 6 of Section II of SB-205. Data for the columns thus formed shall be obtained from the corresponding columns in Section II of SB-205.

Section V. Distribution of Payment to Producers. Transfer the names of the producers, their addresses, and their percentage shares of the payment, as entered in columns (a), (b), and (c) of Section III of SB-205, to columns 1, 2, and 3, respectively, of Section V of the application. Names and addresses of producers shall be printed. Check the total of the entries transferred to column 3 to be certain that such total is exactly 100.00.

Obtain the entries for column 4 of Section V by multiplying the entry in item 16 of Section III by the respective entries in column 3 of Section V. Obtain and enter the total of column 4. Such total must equal the entry in item 16 of Section III, although any difference due solely to the rounding of fractions may be disregarded.

Section IV. Certification of producer-processor. If none of the producers on the farming unit was in 1938 either directly or indirectly a processor of sugar beets, enter "none" in the space provided for the signature in Section IV. If any producer on the farming unit was in 1938 a processor of sugar beets or indirectly a processor of sugar beets, as in the case of a holding company, subsidiary company, or person who had a controlling interest in a beet sugar company, enter in the space provided therefor the name of the sugar company with which such producer was connected.

Review of Applications. When an application is completed and ready for signature, all entries thereon shall be carefully checked and any errors corrected. Particular attention shall be directed to items 10 and 13 of Section III and the county committee must be certain that no entries other than "XX" appear in such items unless the farming unit has been approved for an abandonment or deficiency payment, or both, as the case may be. In addition, the committee must be certain that statements designating the county or local producing areas within the county as abandonment and deficiency areas have been forwarded to the State committee.

Signatures and Certifications of Producers. When all necessary entries have been made on the application, the operator-producer and any other producers on the farming unit who live within a reasonable distance, should be requested to call at the county office, or at some other designated point, for the purpose of signing such application. At such time, a member of the county committee or some other person in the county office should go over the entries on the application with the operator-producer in order to determine that all such entries are correct. The operator-producer should also be requested to read the representations in Section I. When the operator-producer has satisfied himself that all entries are correct, he should sign in ink or indelible pencil in the space provided therefor in Section I, and the date on which he signs must be entered to the left of his signature. The operator-producer should be permitted to keep the last copy in the set, although the carbon paper, other than the last sheet, should not be withdrawn at this time.

After the operator-producer has signed the application, the other producers on the farming unit should be requested, after reading the representations in Section I, to sign in the spaces provided therefor, using ink or indelible pencil. The dates on which the producers sign must be entered to the left of their respective signatures.

Producers should be requested to sign their names exactly as they appear in column 1 of Section V, except that if a name in Section V has been incorrectly spelled, the producer should sign his name correctly and the spelling in Section V shall be corrected. After a producer has signed, his signature must not be retraced. If a signature is so illegible as to raise doubt as to its acceptability, such signature should be witnessed.

Signatures should be handwritten, unless the producer customarily prints his name as a signature, in which event, such printed signature will be acceptable only if witnessed by one person, whose signature must be handwritten. If any producer signs by mark or in other than English script, such signature must also be witnessed by one person, whose signature must be handwritten.

If any producer was, either directly or indirectly, a processor of sugar beets in 1930, such producer should be requested to sign in the space provided therefor in Section IV and the date on which he signs must be entered to the left of his signature.

If any producer lives at a sufficient distance to make it impossible or impracticable to call at the county office or other designated point, the application should be mailed to such person for signature. Such producer should be advised to examine the entries and representations on the application before signing and to sign his name in the space provided therefor exactly as it appears in column 1 of Section V. When an application is mailed to a producer for signature, the carbon paper should be removed from the set and the producer should be requested to sign the original and first two copies. An envelope with the address of the secretary of the county association should be enclosed when the application is mailed to a producer for signature in order to facilitate its return. Franked envelopes of the Agricultural Adjustment Administration must not be used for this purpose.

If a producer dies after the harvest of the sugar beets with respect to which application for payment is made and before the application is signed, the application shall be signed by the representative of the estate of such deceased producer, or by his heirs. Similarly, if a producer is declared incompetent by a court of competent jurisdiction during such period, the application shall be signed by the guardian of the estate of such incompetent person. If a producer dies or is declared incompetent after transmittal of the application to the State office but before payment is received, the State committee shall be requested to return such application to the county office and a new application shall be signed by the proper parties.

In the event a correction was made in item 16 of Section III or in column 4 of Section V of an application, the producers whose payments are affected should be requested to initial such corrections at the time they sign the application.

Authorization of Fiduciaries. If a person signs an application in a representative or fiduciary capacity, it shall be the responsibility of the county committee to determine, in accordance with the instructions in ACP-16, that such person is properly authorized to sign in such capacity. Such fiduciary must sign the application in the manner prescribed in ACP-16.

Certification of County Committee. When signatures have been affixed to the application in Section I, and in Section IV if required, a member of the county committee who is authorized to act on behalf of the county committee shall carefully examine the application to determine that it has been properly prepared in accordance with these instructions. If a correction has been made in item 16 of Section III or in column 4 of Section V, the committeeman shall

determine that such correction has been initialed by each producer whose payment is affected by the correction. Any correction elsewhere in Section III or V, or in Section II shall be initialed by the county committeeman. Thereafter such county committeeman shall sign in the space provided therefor in Section VI, using ink or indelible pencil.

If the signature of one or more of the producers on the farming unit could not be obtained because of failure to locate such producer or producers or because of their refusal to sign, or for any other reason, the county committeeman shall prepare and sign a statement setting forth in detail the reason for failure of the producer or producers to sign. Such signed statement shall be attached to the application.

If any application is transmitted to the State office after June 1, 1939, or if there is any question in connection with an application transmitted prior to June 1, 1939, which leads the county committeeman to believe it may be suspended or otherwise delayed so that it would not reach the General Accounting Office for preaudit before July 1, 1939, the date of filing of such application in the county office shall be entered in the space provided therefor in the upper right-hand corner. Otherwise, the date of filing need not be entered.

Distribution of Copies of Application. When applications have been signed and certified, the carbon paper shall be removed from each set of forms, unless it was previously removed when an application was mailed to a producer for signature. If the third (last) copy of the application has not already been turned over to the operator-producer, it shall be mailed to him. The second copy shall be retained in the county office and the original and first copy shall be forwarded to the State office in accordance with instructions to be issued by the appropriate division of the Agricultural Adjustment Administration.

PREPARATION OF SUPPLEMENTAL APPLICATIONS

If the signature of one or more of the producers on a farming unit could not be obtained on an application prior to submission of such application to the State office, and if one of such producers later is located and indicates his desire to make application for his share of the payment due under such application, a supplemental application shall be prepared. Such supplemental application shall be completed in every detail except that it shall be signed only by the producer who failed to sign the original application. Such application must be certified by a member of the county committee. The word "Supplemental" shall be entered above the title of the application. The serial number assigned to such application shall be the same as the serial number assigned to the original application, except that it shall be followed by the letter "x". If more than one producer failed to sign the original application, an attempt should be made to obtain the signatures of all such producers on the same supplemental application. However, if only one of the producers who failed to sign the original application can be located at the time a supplemental application is prepared and another of such producers is located at a later date and indicates his desire to make application for payment, another supplemental application shall be prepared. The serial number of the second supplemental application shall be followed by the letter "y," and if a third supplemental application is prepared, the serial number shall be followed by the letter "z."

Supplemental applications shall be carefully checked against the county office copies of the original applications. The instructions set forth herein relative to the initialing of corrections shall be followed in connection with any corrections made on a supplemental application.

HANDLING OF SUSPENDED APPLICATIONS

Applications will be carefully examined in the State office, and if it is discovered that an error has been made in any computation, that a correction has not been properly initialed, that a signature has not been properly affixed, or that an application is otherwise irregular, such application will be returned to the county office for correction.

If an error in computation necessitates a correction in item 16 of Section III or in column 4 of Section V, such correction must be initialed by each producer whose payment is affected. A correction of any other item on the application must be initialed by the county committeeman who signed in Section VI, although if the county committeeman who signed in Section VI is not available at the time the suspended application is under consideration, such correction may be initialed by another member of the county committee, who should sign in Section VI above the signature of the committeeman who originally signed.

If a suspended application is resubmitted to the State office after June 1, 1939, the date such application was filed in the county office shall be entered in the space provided therefor in the upper right-hand corner.

CASES INVOLVING ADJUSTMENTS

Errors Discovered Before Payment is Issued. If it is determined, after submission of an application to the State office and before payment is received, that an error was made in the preparation of such application, the State office shall be requested to return the application to the county office for correction. If necessary, a new application shall be prepared. However, in such case, the original incorrect application, as well as the new application, shall be submitted to the State office and a brief statement, signed by a member of the county committee, setting forth the reason for the correction, shall be attached to the corrected application.

Errors Made by Disbursing Office. If it is discovered, by checking against S-1a-Revised, Public Voucher for Sugar Payments (Continuation Sheet), that a check was incorrectly executed, and if the amount of such check and the name of the payee, as shown on S-1a-Revised, are correct, such check shall be returned to the Disbursing Office with a request that a new check be issued.

Errors in Applications. If it is discovered that an error was made on an application and that such error affects the payment to one or more producers, and if checks have already been issued but not delivered to the producers who signed such application, such case shall be handled as follows:

1. If any such check is in an amount greater than that to which the producer was entitled, such check shall be returned to the Disbursing Office and an adjustment application shall be prepared in the manner hereinafter set forth.

2. If any such check is in an amount less than that to which the producer was entitled (except as set forth in paragraph 3 of this subsection), such check may be delivered and the producer shall be advised that acceptance of such check will not prejudice his right to present a claim for any additional amount due him.

3. If an error has been made in the division of payments under an application, resulting in an overpayment to one or more producers and a corresponding underpayment to another producer or producers, all checks affected by the error shall be returned to the Disbursing Office and an adjustment application shall be prepared in the manner hereinafter set forth. When the adjustment application is approved, the State office will authorize the Disbursing Office to return to the payee any check which was drawn in an amount less than that due the payee.

If, as a result of an error on an application, a check in an amount greater than that due a producer has been issued, and if such check has been delivered and cashed, an attempt shall be made to obtain a refund from such producer. In such case, the State office shall be notified of the overpayment in order that the name of the person who was overpaid may be entered on the refund list.

Preparation of Adjustment Applications and Statements of Claim. Adjustment applications shall be prepared in the manner set forth herein for preparing regular applications except that the word "adjustment" shall be entered above the title of the form. The serial number assigned shall be the same as the serial number of the original application, except that it shall be followed by the notation "Adj.", as, for example, "233 Adj."

Whenever an adjustment application is prepared, a statement of claim shall also be prepared to accompany the adjustment application when it is submitted to the State office. Such statement of claim shall set forth the nature of the error on the original application, the check numbers, amounts, and the disposition made of the checks issued under the original application, and the amounts, if any, still due the producers under the application.

All producers whose payments are affected by the error, as well as a member of the county committee, must sign the adjustment application and the statement of claim pertaining thereto.

Handling of Undelivered Checks, Lost Checks, and Refunds. Cases involving checks which may not be delivered because of the death of the payees, failure to locate the payees or the refusal of the payees to accept such checks, cases involving lost, stolen, or destroyed checks, and cases involving refunds shall be handled under the 1938 Sugar Beet Program in the manner prescribed under the Agricultural Conservation Program for handling such cases, except that in the case of a check which was issued to a producer who died before cashing such check, any claim by a creditor of the decedent for the proceeds of such check shall not be recognized.

SB-214 - (NCR)
U. S. DEPARTMENT OF AGRICULTURE
Agricultural Adjustment Administration

Issued December 23, 1938

INSTRUCTIONS FOR TRANSMITTING TO THE STATE
OFFICE APPLICATIONS FOR PAYMENT UNDER THE
1938 SUGAR BEET PROGRAM.

(For Use by County Committees)

Every effort should be made by the county committee to include, insofar as possible, all forms SB-210, Application for Payment - 1938 Sugar Beet Program, in the first transmittal of such forms to the State office. All applications for payment should be included except those which due to the necessity of mailing for signature or for other reasons, might cause considerable delay in the transmittal of completed forms.

Regular Applications for Payment.

Upon completion of the applications for payment, including the proper initialing of all corrections and the affixing of the signature of a member of the county committee in Section VI, Form NCR-230, Transmittal Sheet for Applications for Payment, shall be prepared in triplicate.

All data on NCR-230 shall be typewritten. Enter above the title of the form, the words, "1938 Sugar Beet Program". Enter in the space provided therefor in the upper right-hand corner, the State and county code. Enter in the proper spaces beneath the title of the form the name of the State, the name of the county and the sheet number. The number "1" shall be assigned to the first sheet and subsequent sheets thereof shall be numbered consecutively. The sheets of NCR 230 in a second or subsequent transmittal (including transmittals of supplemental applications and transmittals of suspended applications which have been corrected) shall be numbered beginning with the number next succeeding the last sheet number in the previous transmittal. For example, if there were three sheets in the first transmittal, the first sheet in the second transmittal shall be assigned sheet No. 4. Enter in the first space on the line beneath the name of the State the number of sheets of NCR-230 being transmitted; enter in the second space the number of the first sheet being transmitted; and enter in the third space the number of the last sheet being transmitted. For example, if sheets 5, 6, and 7 are being transmitted, the line beneath the name of the State shall read "Number of sheets included in transmittal 3, numbered 5 to 7, inclusive."

Arrange the applications for payment which are ready for transmittal in serial number order and list the serial numbers in section I of NCR-230. Enter in the space in the last line of section I of each sheet of NCR-230 the total number of serial numbers listed in such section I. Not more than 50 applications for payment shall be listed on one sheet of NCR-230. Make no further entries on NCR-230.

When NCR-230 has been completed and checked, the originals and first copies of the applications for payment, together with the originals and first copies of NCR-230 shall be forwarded to the State office. The second copy of NCR-230 shall be retained in the county office. If a form SB-205A has been prepared for any farm for which an application is included in the transmittal, the original and first copy of such SB-205A shall be attached to the original and first copy of the applicable SB-210.

Supplemental Applications for Payment.

Transmittals of supplemental applications for payment shall be prepared in the same manner as transmittals of regular applications for payment except that the words "Supplemental Applications - 1938 Sugar Beet Program" shall be entered above the title of the Form NCR-230 in lieu of the words inserted in preparing transmittals of regular applications.

Corrected Applications for Payment.

Applications for payment which were suspended by the State office and returned to the county office for correction will be transmitted to the State office after all necessary corrections have been made and properly initialed in accordance with the instructions contained in SB-213. Transmittals of corrected applications shall be prepared in the same manner as regular applications, except that the words "Corrected Applications - 1938 Sugar Beet Program" shall be entered above the title of the Form NCR-230 in lieu of the words entered thereon in preparing transmittals of regular applications.

Adjustment Applications.

Applications for payment involving adjustments shall be forwarded to the State office together with a short letter or memorandum of transmittal and are not to be included on a transmittal sheet, NCR-230.

Issued December 20, 1938

INSTRUCTIONS RELATIVE TO TRANSMITTAL OF
APPLICATION FOR PAYMENT FORM, SB-210, TO STATE OFFICE
(For Use by County Committees)

MAY 22 1939
Cop. 1

USE OF FORM WR-222, TRANSMITTAL SHEET FOR 1938 APPLICATIONS FOR PAYMENT

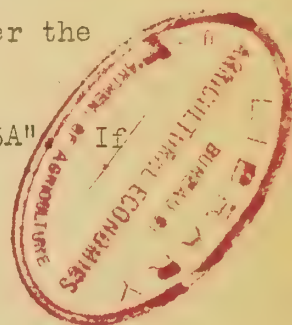
1. Applications for payment, computed and reviewed in accordance with the provisions of SB-213, together with SB-205A (to be used only when there is more than one tract in the farming unit) shall be listed on Forms WR-222 and forwarded to the State office.
2. Form WR-222 shall be prepared in quadruplicate; the original shall be forwarded to the State office by letter mail; two copies shall accompany the applications for payment, to be forwarded by parcel post or express, to the State office; one copy shall be retained in the county office.
 - (a) After the State office has received the applications, together with SB-205A, when required, one copy of Form WR-222 will be receipted and returned to the county office.

HOW TO FILL OUT FORM WR-222

1. Insert the words "SUGAR BEETS" in a conspicuous place on the form.
2. In the spaces provided in the upper right-hand corner of the form enter the State and county code and the name of the State and county.
3. In column (a) enter the name of the operator-producer.
4. In column (d) strike out "WR" and insert "SB". In this column enter the application serial numbers.
5. In column (h) strike out the words "Other Forms" and insert "SB-205A". If SB-205A is transmitted enter a check mark (✓) in this column.

RESUBMITTING SUSPENDED APPLICATIONS

1. Applications suspended by the State office or the General Accounting Office and returned to the county office shall, after the proper corrections have been made, be resubmitted to the State office on subsequent transmittal sheets, Form WR-222.
 - (a) Where original applications are transmitted on the same sheet, with re-submitted applications, such resubmitted applications must be listed at the bottom of the transmittal sheet, and the notation "Resubmitted Items" must precede such listing.



TRANSMITTAL OF SUPPLEMENTAL AND ADJUSTMENT APPLICATIONS

1. Supplemental applications shall not be listed on the same transmittal sheet with regular applications. The word "supplemental" shall be typed at the top of a transmittal sheet listing supplemental applications. Otherwise, the transmittal sheets prepared for supplemental applications shall be prepared in the same manner as transmittal sheets are prepared for regular applications.
2. Adjustment applications need not be listed on a transmittal sheet, but shall be accompanied by a short letter or memorandum of transmittal when transmitted to the State office.

Issued December 28, 1938

MAY 22 1939

Reserve

UNITED STATES DEPARTMENT OF AGRICULTURE
SUGAR DIVISION

STATE OFFICE PROCEDURE FOR EXAMINATION
AND SCHEDULING OF 1938 SUGAR BEET
APPLICATIONS UNDER WHICH DEDUCTIONS
ARE MADE FOR ACCRUED, UNPAID WAGES

I GENERAL INSTRUCTIONS

SB-210A - Application for Payment Less Deduction for Accrued, Unpaid Wages - 1938 Sugar Beet Program, will be received in duplicate from those counties in California where part of the work in connection with the production of the 1938 crop of sugar beets was completed before the announcement of "fair and reasonable" wage rates with respect to such crop and where laborers to whom additional wages are due could not be located after such announcement. Such form will be used for all applicants in any such county, even though some of such applicants may have paid laborers in full and at the "fair and reasonable" rates.

The general instructions in connection with the examination of SB-210, Application for Payment - 1938 Sugar Beet Program, contained in SB-215 (WR), are applicable in connection with the examination of SB-210A. In addition, it must be determined that any corrections in Section V of the application have been initialed by each producer from whose payment an amount is to be deducted for accrued, unpaid wages and that any correction in columns 5 and 6, as well as in column 4, of Section VI has been initialed by each producer whose payment is affected by the correction.

II EXAMINATION OF APPLICATION

A. The requirements with respect to the examination of Section I, II, III, IV, and VII of SB-210A are the same as the requirements with respect to the examination of the comparable sections of SB-210.

B. Section V - Distribution of Accrued, Unpaid Wages.

1. If all laborers have been paid in full and at "fair and reasonable" rates, the word "none" must appear in column 1 of this Section.
2. If all laborers have not been paid in full and at "fair and reasonable" rates, make the following determinations with respect to Section V:
 - (a) In column 1 there should appear the names of all such laborers, unless the names of such laborers are not known, in which event the word "unknown" should appear.



- (b) In column 2 the word "unknown" must appear opposite each entry in column 1. If an address appears in this column, suspend the application and request the county committee to notify the producer that he must pay the accrued, unpaid wages before he will be eligible to make application for payment.
- (c) In column 3 there should appear the amount of accrued unpaid wages due each laborer. An amount must appear on each line on which a laborer's name or the word "unknown" appears in column 1.
- (d) No entries should appear in column 4. If an entry has been made in this column, circle such entry.
- (e) Verify the total of column 3.

C. Section VI - Distribution of Payments to Producers.

1. The requirements for examination of columns 1 to 4, inclusive, of Section VI, are the same as the requirements for examination of the same columns in Section V of SB-210.
2. In column 5 there must appear the amount to be deducted from the payment to each producer for payment of accrued, unpaid wages.
3. In column 6 on each line there must appear the result obtained by subtracting from the entry on the same line in column 4, the entry on the same line in column 5. If, on any line, the amount in column 5 exceeds the amount in column 4 suspend the application and notify the Director of the Division.
4. Verify the total of column 5. Such total must equal the total of column 3 of Section V.
5. Verify the total of column 6. Such total must equal the result obtained by subtracting from the total of column 4, the total of column 5.
6. If the name of a producer other than the operator-producer appears in column 1 of Section VI and the signature of such producer does not appear in Section I, there must be attached an explanation signed by a member of the county committee, setting forth the reason for the failure of such producer to sign.
 - (a) The person designated by the State committee shall determine the acceptability of the explanation, and if such explanation is not acceptable, the application shall be suspended. If no explanation is submitted, the application likewise shall be suspended.

(b) If no amount appears in column 5 of Section VI opposite the name of the producer,

(1) Encircle the amount appearing in column 6 opposite the name of such producer.

(2) Encircle the total of column 6 and enter immediately above, or to the right, the correct total of the unencircled amounts in such column.

(c) If an amount appears in column 5 of Section VI opposite the name of such producer, suspend the application.

D. Adding Machine Totals.

1. For all approved applications in the lot, prepare adding machine tapes as follows:

(a) Obtain the total of the unencircled totals in column 6 of Section VI of all such applications. Entitle this total "Amount Payable."

(b) Obtain the total of the amounts in column 3 of Section V of all such applications. Entitle this total "Unpaid Wages Withheld."

(c) Attach the tapes, showing the two totals thus obtained, to the group of approved applications.

2. If the foregoing totals are obtained by means other than adding machines, enter each total, properly entitled, on a piece of paper and attach to the approved applications.

III PREPARATION AND DISTRIBUTION OF VOUCHER AND SCHEDULE FORMS

A. Form S-1-Revised - "Public Voucher for Sugar Payments (Continuation sheet)"

Form S-1-Revised shall be prepared for Forms SB-210A in the same manner as such forms are prepared for Forms SB-210, except that the amounts to be entered in column (c) of Form S-1-Revised shall be taken from column 6 of Section VI of Forms SB-210A opposite the names of the respective producers in column 1 of such section.

B. Form S-2-Revised, "Public Voucher for Sugar Payments." Forms S-2-Revised shall be prepared for Forms SB-210A in the same manner as such forms are prepared for Forms SB-210, except that entries shall be made in the certification as follows:

1. Enter in the last line of the certification following the words "are unknown, aggregate", the total of the tape entitled "Unpaid Wages Withheld."
2. Enter in the sixth line of the certification opposite the words "the amounts aggregating" the total of column (c) of Form S-1-Revised for the lot.
3. Enter in the sixth line of the certification after the words "rate of" the rate of deduction for county association expenses as shown in item 16 of Section III of all the applications in the lot.
4. Enter in the fifth line of the certification opposite the words "expenses totaling" the amount being deducted for county association expenses, which amount shall be determined as follows:
 - (a) Add the totals obtained in 1 and 2 hereof.
 - (b) Determine the "association expense factor" by subtracting the county rate of deduction from 100% and dividing this result into such county rate. This factor shall be expressed in decimals carried to five places. For example, assuming the county expense rate for county "X" is 1.2% the factor will be
$$\begin{aligned} 100\% \text{ minus } 1.2\% &= 98.8\% \\ 1.2\% \text{ divided by } 98.8\% &= .01214 = \text{association} \\ &\text{expense factor for county "X"}. \end{aligned}$$
 - (c) Multiply the total obtained in (a) by the factor obtained in (b).
5. Enter in the fourth line of the certification opposite the words "gross amounts aggregating" the total obtained by adding the amounts obtained in 1, 2 and 4(c) hereof.

C. Form S-3-Revised, "Schedule of Disbursements (Sugar Payments)".

Forms S-3-Revised shall be prepared for Forms SB-210A in the same manner as such forms are prepared for Forms SB-210, except that two entries shall be made in column (f) for each lot; first, the amount entered on line 5 of the certification on Form S-2-Revised and, second, immediately beneath such amount, the amount entered on the last line of the certification on Form S-2-Revised. Such latter amount shall be enclosed in parentheses. Two totals shall also be obtained for column (f) of Form S-3-Revised; first, a total of the amounts in such column not enclosed in parentheses, and second, a total of the amounts enclosed in parentheses. The latter total shall be entered immediately beneath the first total and shall be enclosed in parentheses.

UNITED STATES DEPARTMENT OF AGRICULTURE
SUGAR DIVISION

STATE OFFICE PROCEDURE FOR EXAMINATION
AND SCHEDULING OF 1938 SUGAR BEET
APPLICATIONS FOR PAYMENT

Cop. 1

FEB 6 1939

I. GENERAL INSTRUCTIONS

- A. Wherever the words "must" or "shall" are used in this procedure, the requirements thereby established are essential to the acceptability of the forms and when such requirements have not been fully filled, the application cannot be approved for payment. Wherever the words "should" or "may" are used herein, the matter referred to is desirable but not essential and the omission thereof does not constitute cause for suspension.
- B. SB-210, "Application for Payment--1938 Sugar Beet Program," hereinafter referred to as the "application," must be received in duplicate from the county office. In cases where the farming unit covered by an application consists of more than one tract of land, the original and one copy of SB-205A, "Supplement to Farming Unit Summary," must accompany the application. In examining an application, the duplicate copy as well as the original must be examined to determine that they are in agreement, except that:
1. Any properly initialed corrections appearing on the original which have not been entered by the county committee on the copy shall be entered on the copy in the State office and initialed by the clerk making such corrections. The county committee should be notified to make such corrections on the county office copy of the application.
 2. Signatures appearing in Sections I, IV, and VI of the original need not have been entered on the copy.
 3. Dates appearing in Sections I and IV of the original but not on the copy shall be entered on the copy and initialed by the clerk making such entry.
- C. Applications must be examined in their entirety in order to determine all reasons for suspension.
- D. If a correction has been made in item 16 of Section III or in column 4 of Section V of an application, it must have been initialed by each producer whose payment is affected by the correction. A correction in any other entry on an application must have been initialed by the committeeman who signed in Section VI of the application. If any change or deletion has been made in any printed matter on an application, such application must be suspended.

- E. Any error which affects the amount of payment due under an application, whether such error increases or decreases the amount of payment, shall be corrected in the State office, except that errors affecting the payment by not more than \$0.10 need not be corrected. If a correction results in an increase of more than \$0.10 in the payment due under the application, such application shall be returned to the county office and the correction must be initialed by each producer whose payment is affected. If a correction results in a decrease of more than \$0.10 in the amount of payment, a letter, addressed to the operator-producer, shall be prepared in quadruplet. In such letter, the operator-producer shall be informed of the reduction in payment and the reason therefor, and shall be advised that the application is being approved for payment in the reduced amount. The original of the letter shall be forwarded to the operator-producer, one copy shall be forwarded to the county committee, one copy retained in the State office and one copy attached to the original of the application.
- F. Any entry which is made in the State office, in accordance with this procedure, must be made on both the original and the copy of the application. Whenever an entry is to be encircled in accordance with this procedure, it shall be encircled in such a manner that the entry will remain legible.
- G. Except as provided in SB-208 in certain cases involving more than one tract, entries on the application must be expressed as follows: All acreage and tonnage figures and entries representing hundredweights of sugar (except the entry in item 5 of Section III) must be expressed in tenths; the percentage entries in item 4 of Section III and in column 3 of Section V, and all amounts of money must be expressed in hundredths; and the entry in item 5 of Section III must be expressed in thousandths. However, the entries in items 4 and 5 of Section III may be expressed to a greater number of decimal places if SB-205A is attached and if corresponding entries in columns (6) and (7) of Section I thereof are expressed to a greater number of decimal places in accordance with instructions in SB-208. The entries in column 3 of Section V of an application must be expressed in thousandths if SB-205A is attached and if the entry in item 14 of Section III of such application is in excess of 3000.0. All computations must have been carried one place beyond the number of decimal places required in the result and rounded back one place to the required number of decimal places. In rounding, digits of five or less must have been dropped and digits of six or more must have been counted as one and added to the figure in the next decimal place to the left.

II. EXAMINATION OF APPLICATION

- A. Identification. Determine that in the upper right-hand corner there have been entered the State and county code and serial number, the name of the operator-producer, and the name of the beet sugar factory. If any of the foregoing entries do not appear on the copy of the application, they shall be entered thereon and initialed by the clerk making the entry.
- B. Date application was filed. No date need appear in the space provided in the upper right-hand corner for the date the application was filed if the application is approved and released to the General Accounting Office Pre-audit Section before July 1, 1939. If the application is released to the General Accounting Office Pre-audit Section on or after July 1, 1939, the date of filing in the county office must appear in the space provided.
- C. Section I - Application and Certification of Producers.
1. The signatures of the producers must appear in the spaces provided, and such signatures must be acceptable under the instructions issued relative to signatures on applications for payment under the agricultural conservation program. The signatures must be in the same style as the printed names of the producers in Section V, except as provided in instructions with respect to the agricultural conservation program.
 2. Signatures of agents or other fiduciaries appearing in Sections I and IV must have been affixed in accordance with the instructions in ACP-16, "Instructions on Signatures and Authorizations." Documentary evidence of appointments of agents and other fiduciaries need not be attached to applications
 3. The date of signing must have been entered opposite each signature.
- D. Section II - Required Farming Practices.
1. One or more entries must appear in items (a) to (e), inclusive.
 2. An entry must appear in item (f), column 1, and may appear in item (f), column 2. Such entry must equal the sum of the entries in items (a) to (e), inclusive, in the appropriate column.
 3. If an entry appears in item (g), the entry in item (h) must equal the result obtained by subtracting from the entry in item (f), column 2, the entry in item (g).
 4. If an entry appears in item (i), the entry in item (j) must equal 75 percent of such entry.

5. An entry must appear in item (k) and such entry must equal the sum of the entry in item (f), column 1, and the smaller of the entries in items (h) and (j).
6. The entry in item (k) must equal or exceed the entry in item 1 of Section III.

E. Section III - Computation of Payment. The symbol "xx" should appear in any item where the amount to be entered was zero, or where the item was inapplicable.

1. In item 1 there must appear the acreage of sugar beets planted on the farming unit for harvest in 1938.
2. In item 2 there must appear the number of acres of sugar beets harvested. This entry must not exceed the entry in item 1.
3. In item 3 there must appear the tonnage of sugar beets marketed (or processed by the producer) for the extraction of sugar.
4. In item 4 the average sugar content must appear either in (a) or (b), whichever is applicable. If the sugar beets processed in 1938 by the factory named on an application were contracted to be marketed under "individual test" contracts, the entry must appear in item 4(a). If such sugar beets were contracted to be marketed under other than "individual test" contracts, the entry must appear in item 4(b) and the entry in item 4(b) on all applications bearing the same factory name must be the same.
5. Determine the correctness of the entry in item 5 as follows:
 - (a) If an entry appears in item 4(a), determine that the entry in item 5 is the correct rate of commercially recoverable sugar per ton of sugar beets as shown on SB-111 (issued under the 1937 Sugar Beet Program) for sugar beets of the same percentage of sugar content as that shown in item 4(a).
 - (b) If an entry appears in item 4(b), determine that the entry in item 5 is the result of the multiplication of the entry in item 4(b) by .194.
6. In item 6 there must appear the result of the multiplication of the entry in item 3 by the entry in item 5.
7. In item 7 there must appear the normal yield of commercially recoverable sugar per acre, which must agree with the entry for the farming unit as shown on the audit listing sheet, 1938 Sugar Beet Program. Enter a check mark (✓) to the right of such entry on the audit listing sheet, thus indi-

cating that the application has been received. If the application is suspended either by the State office or the General Accounting Office, this entry need not be rechecked unless such entry was the cause of suspension, in which event verify the new figure on resubmittal of the application, but do not enter another check mark.

8. In item 8 there must appear the number of abandoned acres, if any, approved by the county committee for an abandonment payment.
 - (a) Such entry plus the entry in item 2 must not exceed the entry in item 1.
 - (b) Where an abandonment payment is approved by the county committee, as evidenced by an entry other than "xx" in item 8, the cause of the abandonment must have been entered in the space provided beneath item 8. The cause must be drought, flood, storm, freeze, disease, or insects. If any other cause has been entered, suspend the application, even though such entry is comparable to the one of the six causes named, as, for example, "hail" or "grasshoppers."
9. In item 9 there must appear the result of the multiplication of the entry in item 7 by the entry in item 8.
10. In item 10 there must appear the result of the division of the entry in item 9 by the numeral 3.0.
11. In item 11 there must appear the result of the multiplication of the entry in item 2 by the entry in item 7.
12. In item 12 there must appear the result of the multiplication of the entry in item 11 by 0.80.
13. If an entry other than "xx" appears in item 13, such entry must be the result obtained by subtracting from the entry in item 12, the entry in item 6. Where a deficiency payment is approved by the county committee, as evidenced by an entry other than "xx" in item 13, the cause of the deficiency must have been entered in the space provided beneath item 13. Such cause must be drought, flood, storm, freeze, disease, or insects. If any other cause has been entered, the application must be suspended.
14. The entry in item 14 must be the sum of the entries in items 6, 10, and 13. If the farming unit has not been approved for an abandonment or deficiency payment, the entry in item 14 will be the same as the entry in item 6.

15. Determine the correctness of the entry in item 15 as follows:

- (a) If the entry in item 14 is 10,000 or less, the entry in item 15 must equal the result of the multiplication of the entry in item 14 by \$0.60.
- (b) If the entry in item 14 is 10,001 or more, the original and one copy of a computation schedule similar to the following should be attached to the application.

| Production (cwt.) | Maximum quantity for payment at each rate (cwt.) | Smaller of columns 1 & 2 (cwt.) | Rate | Payment (3) x (4) |
|----------------------|--|---------------------------------------|---------|----------------------|
| (1) | (2) | (3) | (4) | (5) |
| | 10,000 | | \$ 0.60 | \$ |
| | 20,000 | | 0.55 | |
| | 90,000 | | 0.525 | |
| | 120,000 | | 0.50 | |
| | 360,000 | | 0.475 | |
| | x x x | | 0.30 | |
| Total x x x | x x x | x x x | x x x | \$ |

Verify the computations on the computation schedule, following the instructions outlined in SB-213. If a schedule is not attached to the application, prepare one in accordance with the instructions in SB-213.

16. The entry in the space following the words "deduction of" in item 16 must be the rate of deduction for county association expenses determined by the State committee, and the entry in item 16 must be the result of the multiplication of the entry in item 15 by the percentage obtained by subtracting from 100 percent, the rate of deduction for county association expenses.

F. Section IV - Certification of Producer-Processor.

1. If there was any producer on the farm in 1938 who was also, either directly or indirectly, a processor or sugar beets in 1938, the name of the sugar company with which such producer was connected will appear on the second line and the signature of the producer-processor will appear in the space provided.
2. Whenever either the name of the sugar company or the signature of a producer-processor appears, the other must also appear.
3. The date of signing must have been entered in the space provided.

4. The producer-processor must also have signed in Section I, and both signatures must be in the same style.

Note: Information as to the producer-processors who have not met the "fair price" condition for payment will be furnished to the State committees of the States affected.

G. Section V - Distribution of Payment to Producers.

1. In column 1 there will appear the names of all producers who are entitled to share in the payment.
2. In column 2 there must appear the addresses of all producers whose names appear in column 1.
3. In column 3 there will appear the percentage share of the 1938 crop to which each producer whose name appears in column 1 is entitled.
 - (a) In cases where SB-205A is attached to the application, determine that such form has been properly prepared and the computations correctly made and entered in accordance with the instructions contained in SB-208
 - (b) The percentage shown in column (7) of Section II of SB-205A opposite the name of each producer, must have been entered in column 3 of Section V of the application opposite the name of the same producer.
 - (c) Percentage entries must be expressed in hundredths, except in cases where the entry in item 14 of Section III is in excess of 3000.0, in which case such entries must be expressed in thousandths.
4. In column 4 on each line there must appear the result of the multiplication of the entry in item 16 of Section III by the percentage in column 3.
5. Verify the total of column 3. Such total must equal 100.00.
6. Verify the total of column 4. Such total must equal the amount in item 16 of Section III. If, however, the total of column 4 differs from the entry in item 16 of Section III, due to the rounding of fractions, the total of column 4 shall be considered as correct.
7. If the name of a producer appears in column 1 and the signature of such producer does not appear in Section I, there must be attached an explanation signed by a member of the county committee showing the reason for the failure of such producer to sign.

(a) The person designated by the State committee shall determine the acceptability of the explanation, and if such explanation is not acceptable, the application shall be suspended. If no explanation is submitted, the application likewise shall be suspended.

(b) Encircle the amount appearing in column 4 opposite the name of such producer.

(c) Encircle the total of column 4 and enter immediately above, or to the right, the correct total of the unencircled amounts in such column.

H. Section VI - Certification of County Committee. The certification must have been signed on behalf of the county committee by the member thereof who has initialed the corrections, if any, which do not affect the payment.

I. Approval of applications. All applications in the lot which are acceptable in accordance with this procedure shall be initialed by the clerk who examined them.

J. Adding Machine Total. For all approved applications in the lot, obtain the total of the unencircled totals in column 4 of Section V. Entitle the total "amount payable," and attach the tape showing such total to the group of approved applications. If such total is obtained by means other than an adding machine, enter the total, properly entitled, on a piece of paper and attach to the approved applications.

III. PREPARATION AND DISTRIBUTION OF VOUCHER AND SCHEDULE FORMS

A. Form S-1-Revised, "Public Voucher for Sugar Payments - Continuation Sheet."

1. Form S-1-Revised shall be prepared in quintuplet, original on S-1-Revised (white) and four copies on S-1a-Revised (yellow). Data shall be entered thereon as follows:

(a) Enter the names of the State and county in the spaces provided.

(b) Enter the administrative number in the space provided. This number shall be the lot number preceded by the State and county code numbers.

(c) Enter in the spaces provided the number of the sheet being prepared and the total number of sheets necessary to list data for all approved applications in the lot.

- (d) In column (a) enter the serial numbers of all approved applications in the lot. Repeat the serial number for each payee who is being paid under the same application.
 - (e) In column (b), in the left part thereof, enter the name and address of each payee. List only those payees whose names and addresses appear in columns 1 and 2, respectively, of Section V of the application and for whom unencircled amounts appear in column 4 thereof.
 - (f) In column (c) enter the unencircled amounts appearing in column 4 of Section V of the application. Care should be taken to be certain that the proper amounts are entered opposite the names of the payees who are entitled to such amounts.
 - (g) Make no entries in column (d).
 - (h) Make no entry after the words "Checks dated" in the lower left-hand corner of the form.
2. Verify Form S-1-Revised as follows:
- (a) Verify names and addresses of payees and the amounts to be paid by reading against the applicable entries on the applications.
 - (b) Obtain the total of column (c) for all sheets prepared for one lot. This total must equal the total shown on the adding tape entitled "Amount Payable." If the totals do not agree, locate the error and determine the correct total, which shall be entered in the space provided on the last sheet of Form S-1-Revised, both original and copies.
 - (c) The clerk verifying the data on Form S-1-Revised shall sign in the space provided in the lower right-hand corner of the form.

B. Form S-2-Revised, "Public Voucher for Sugar Payments."

- 1. Before Form S-2-Revised is typed, a copy of such form shall be prepared in pencil, as follows:
 - (a) Enter zero in the last line of the certification following the words "are unknown, aggregate".
 - (b) Enter in the sixth line of the certification opposite the words "the amounts aggregating" the total of column (c) of Form S-1-Revised for the lot.

- (c) Enter in the sixth line of the certification after the words "rate of" the rate of deduction for county association expense as shown in item 16 of Section III of all the applications in the lot.
- (d) Enter in the fifth line of the certification opposite the words "expenses totaling" the amount being deducted as the county association expense, which shall be determined as follows:

- (1) Determine the "association expense factor" by subtracting the county rate of deduction from 100% and dividing this result into such county rate. This factor shall be expressed in decimals carried to five places. For example, assuming the county expense rate for county "X" is 1.2% the factor will be

$$\begin{aligned} 100\% \text{ minus } 1.2\% &= 98.8\% \\ 1.2\% \text{ divided by } 98.8\% &= .01214 = \text{association expense} \\ &\quad \text{factor for county "X"}. \end{aligned}$$

- (2) Multiply the entry in the sixth line of the certification opposite the words "the amounts aggregating" by the factor obtained in (1) of this sub-paragraph (d), and enter the result opposite the words "expenses totaling" in the fifth line of the certification on Form S-2-Revised.

- (e) Enter in the fourth line of the certification opposite the words "gross amounts aggregating" the total obtained by adding the amounts obtained in (b) and (d) of this paragraph 1.

- 2. When the pencil copy of Form S-2-Revised has been completed, Form S-2-Revised shall be typed in triplicate, original on S-2-Revised (white) and two copies on S-2a-Revised (yellow). Enter data on this form as follows:

- (a) Enter in the space provided in the upper right-hand corner the administrative number, as shown on Form S-1-Revised.
 - (b) Enter, following the word "Appropriation," the symbol and title of the appropriation against which the payments will be charged.

- (1) If the voucher and schedule will be certified on or before June 30, 1939, type or stamp thereon

1292205(28)3(1261-99) - Administration of Sugar Act of 1937, United States Department of Agriculture, 1939 (Sugar Division), Payments to Producers.

- (2) If the voucher and schedule will be certified on July 1, 1939, or thereafter, the 1940 appropriation will be chargeable, the symbol and title of which will be furnished later.
 - (c) Enter after the word "Office," the words "State Agricultural Conservation."
 - (d) Enter after the words "prepared at," the name of the city and State in which the office is located.
 - (e) Enter on the line beneath the words "Persons named on attached continuation sheet (payees)" the name of the first payee listed on the first sheet of the set of Forms S-1-Revised for the lot, followed by the phrase "et al." Omit the phrase "et al" if there is only one payee listed on Form S-1-Revised.
 - (f) Enter data in the certification as follows:
 - (1) Enter on the first line the numbers of the first and last pages of Forms S-1-Revised for the lot.
 - (2) Complete the year in the third line of the certification.
 - (3) Enter on the remaining lines the amounts entered in the corresponding lines of the Form S-2-Revised which was prepared in pencil.
 - (4) Enter in the space immediately above the space for the date, the number of applications scheduled for payment on the Forms S-1-Revised for the lot.
 - (5) Enter the title of the certifying officer in the space provided.
3. Verify Form S-2-Revised as follows:
- (a) Verify the amounts entered in the certification by checking against the pencil copy of Form S-2-Revised.
 - (b) Determine that the amount on line 4 of the certification equals the sum of the amounts entered on lines 5 and 6 of the certification.

C. Form S-3-Revised, "Schedule of Disbursements (Sugar Payments)". Form S-3-Revised shall be prepared in septuple (original and six copies). This form may include one or more Forms S-2-Revised, but must not include more than three hundred payees, unless one Form S-2-Revised includes more than three hundred payees. Prepare the form as follows:

1. Enter above the words "Bureau or office," to the left of the letters "A.A.A.," the name of the State office.
2. Make no entry in the space designated "date paid."
3. Enter above the word "Station," the name of the city and State in which the regional disbursing office is located.
4. Enter after the word "Period," the name of the month in which it is expected the vouchers will be paid.
5. Enter after the words "Symbol No.," the symbol number which is furnished by the Regional Disbursing Office.
6. Enter after the words "Bureau Schedule No.," the bureau schedule number. A separate series of schedule numbers, beginning with 1001 and preceded by the letters "SB", shall be used for payments under the 1938 Sugar Beet Program.
7. Enter after the word "Date," the date on which the schedule is prepared.
8. Enter after the words "Appropriation or Fund," the symbol and title of the appropriation as entered on Form S-2-Revised.
9. Make no entries in columns (a) and (b).
10. Enter in column (c) the administrative number as shown on the Forms S-2-Revised for which Form S-3-Revised is being prepared.
11. Enter in column (d) the name of the payee as shown on Form S-2-Revised which will be the name of the first payee on each set of Forms S-1-Revised.
12. Enter immediately to the right of the name, the number of applications in each lot as shown on Form S-2-Revised above the space for the date.
13. Enter in column (e) the amount entered on line 4 of the certification on Form S-2-Revised.
14. Enter in column (f) the amount entered on line 5 of the certification on Form S-2-Revised.

15. Enter in column (g) the amount shown on line 6 of the certification on Form S-2-Revised.
 16. Obtain and enter the totals of columns (e), (f), and (g) in the spaces provided.
 17. Stamp or type on the third copy of Form S-3-Revised the following notation: "Forward to Records and Accounts Section, Agricultural Adjustment Administration, Washington, D. C."
 18. Enter the title of the certifying officer in the space provided on the original Form S-3-Revised.
 19. Verify Form S-3-Revised as follows:
 - (a) Verify the data on Form S-3-Revised by checking against the Forms S-2-Revised being scheduled.
 - (b) Determine that the total of column (e) equals the sum of the total of column (g) and the total of column (f).
- D. Certification of Voucher and Schedule Forms. The original of Form S-3-Revised shall be released to the state accountant to be stamped "Funds available" and thereafter the certifying officer shall sign the original of Form S-3-Revised and the original of each Form S-2-Revised covered by Form S-3-Revised.
- E. Distribution of Forms S-1-Revised, S-2-Revised, and S-3-Revised.
1. Forms S-1-Revised. The State office shall retain one copy and transmit the original and three copies, together with the applications and related forms, to the General Accounting Office. The General Accounting Office will retain one copy and transmit the original and two copies to the Regional Disbursing Office. The Regional Disbursing Office will retain the original, return one copy with the check numbers listed thereon to the State office, and transmit one copy with the checks to the treasurer of the county association.
 2. Forms S-2-Revised. The State office will retain one copy and transmit the original and one copy to the General Accounting Office. The General Accounting Office will retain the copy and transmit the original to the Regional Disbursing Office.
 3. Forms S-3-Revised. The State office will retain one copy and transmit the original and five copies (including the copy marked for Records and Accounts) to the General Accounting Office. The General Accounting Office will retain one copy, return one copy to the State office, and transmit the original

and three copies to the Regional Disbursing Office. The Regional Disbursing Office will retain the original and one copy, return one copy to the State office and transmit the copy so designated to the Records and Accounts Section, Washington, D. C.

IV. SET-OFFS AGAINST SUGAR BEET PAYMENTS

The set-off procedure now in effect in connection with the Agricultural Conservation Program shall be followed in making set-offs against sugar beet payments, except that the appropriation will be different.

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Issued January 24, 1939

Cop. 1

1939

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

INSTRUCTIONS RELATIVE TO HANDLING 1938
SUGAR BEET APPLICATIONS FOR PAYMENT IN
STATE APPLICATION FOR PAYMENT SECTIONS
IN THE NORTH CENTRAL REGION

CONTENTS

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UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

GENERAL

The instructions contained herein shall be followed in Application for Payment Sections in the State offices of the North Central Region in handling 1938 sugar beet applications for payment and related forms.

QUESTIONS PERTAINING TO PROCEDURE

Members of the State committee and all persons in the Application for Payment Section who are to handle sugar beet applications should become thoroughly familiar with the instructions contained herein and with all other pertinent provisions and instructions relating to the Sugar Act of 1937 and the 1938 Sugar Beet Program in the North Central Region.

Wherever the words "must" or "shall" are used in this procedure, the requirements thereby established are essential to the acceptability of the forms and when such requirements have not been fulfilled, the application cannot be approved for payment. Wherever the words "should" or "may" are used herein, the matter referred to is desirable but not essential and the omission thereof does not constitute cause for suspension.

Deviation from these instructions will not be permitted. Any question relative to the procedure to be followed in any case should be referred to the person in charge of the unit where the question arises, or to the person in charge of the Application for Payment Section if the person in charge of the unit is unable to satisfactorily answer the question. If the question is not covered by the instructions contained herein, such question shall be referred to the Director of the North Central Division.

Any entry which is made in the State office, in accordance with this procedure, must be made on both the original and the copy of the application. Whenever an entry is to be encircled in accordance with this procedure, it shall be encircled in such a manner that the entry will remain legible.

In the North Central Region the marketing of sugar beets under "individual test contracts" occurs only in the State of Nebraska. Other States in this Region shall not be concerned with the parts of the following procedure specified as being applicable to sugar beets marketed under "individual test contracts."

CHANGES AND CORRECTIONS

No change or correction shall be made in any form used in connection with the 1938 Sugar Beet Program unless such change or correction is

specifically authorized by these instructions. In making changes or corrections, except as otherwise authorized, draw a line through the incorrect entry in such a manner that the entry will remain legible and insert the correct entry in the nearest available space.

DEFINITION OF TERMS

As used herein, the following terms shall have the following meanings:

1. Application means SB-210, entitled "Application for Payment - 1938 Sugar Beet Program."
2. 1938 Sugar Beet Program means the program for making payments with respect to the 1938 crop of sugar beets pursuant to the Sugar Act of 1937.
3. Transmittal means all applications which are transmitted from a county office to the State office at one time.
4. Lot means all applications, the serial numbers of which are listed on one sheet of NCR-230.
5. Lot Number means the number assigned to a lot. Such number shall be the same as the sheet number of NCR-230.
6. Suspended Case means an application which must be returned to the county office for correction or which cannot be approved without additional information.

FORMS USED

Forms used in connection with the 1938 Sugar Beet Program will be referred to in these instructions by form number rather than by title. The numbers and titles of forms to be used in the Application for Payment Sections are as follows:

- NCR-230 - Transmittal Sheet for Transmittal of Applications for Payment to State Office.
- RF-201 - Record of Progress of Applications for Payment.
- RF-202 - This form is used to certify indebtedness to the United States Government.
- RF-203 - Release of Lots and Suspended Cases.
- RF-204 - Suspension Sheet.
- RF-205 - Transmittal Correction Sheet.
- SB-111 - Schedule of Rates of Commercially Recoverable Sugar, Raw Value, Per Ton of Sugar Beets According to Sugar Content at Time of Delivery to a Processor.

- SB-205A - Supplement to Farming Unit Summary.
- SB-209 - Listing Sheet - 1938 Sugar Beet Program.
- SB-210 - Application for Payment - 1938 Sugar Beet Program.
- S-1-Revised - Public Voucher for Sugar Payments - Continuation Sheet.
- S-2-Revised - Public Voucher for Sugar Payments.
- S-3-Revised - Schedule of Disbursements (Sugar Payments).

FRACTIONS

Except as provided herein, entries on the application must be expressed as follows: All acreage and tonnage figures and entries representing hundredweights (cwt.) of sugar (except the entry in item 5 of Section III) must be expressed in tenths; the percentage entries in item 4 of Section III and in column 3 of Section V, and all amounts of money must be expressed in hundredths, and the entry in item 5 of Section III must be expressed in thousandths. However, the entries in items 4 and 5 of Section III of SB-210 may be expressed to a greater number of decimal places if SB-205A is attached and if corresponding entries in columns (6) and (7) of Section I of SB-205A are expressed to a greater number of decimal places. The entries in column 3 of Section V of an application may be expressed in thousandths if SB-205A is attached and must be expressed in thousandths if the entry in item 14 of Section III of such application is in excess of 3000.0 unless such entries can be accurately expressed by fewer decimal places. In rounding fractions, the following rules shall govern:

1. In rounding to tenths of a unit disregard all figures beyond the second decimal place, and if the second decimal place is five or less, it must have been dropped or if it is 6 or more, it must have been regarded as a tenth of a unit.

For example:

10.458 must be expressed as 10.4.

10.463 must be expressed as 10.5.

2. In rounding to hundredths of a unit, disregard all figures beyond the third decimal place and if the third decimal place is 5 or less, it must have been dropped or if it is 6 or more it must have been regarded as a hundredth of a unit.

For example:

10.48765 must be expressed as 10.49.

10.48555 must be expressed as 10.48.

3. In rounding to thousandths of a unit, disregard all figures beyond the fourth decimal place and if the fourth decimal

place is 5 or less, it must have been dropped or if it is 6 or more it must have been regarded as a thousandth of a unit.

For example:

10.487685 must have been expressed as 10.488.

10.487599 must have been expressed as 10.487.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

PART I - RECORDS UNIT

Forms SB-210 and accompanying forms SB-205A, if any, must be received in duplicate (original and one yellow copy).

I. Instructions to Receiving Clerks.

1. When forms SB-210, together with the copies thereof, forms SB-210A, and related forms and papers are received, stamp on the back of each sheet of such forms the date of receipt.
 - a. Enter in the space provided therefor in the upper right-hand corner of NCR-230 the date of receipt of such form.
 - b. When forms SB-205A are included in a transmittal, determine that each SB-205A is fastened to the SB-210 bearing the same serial number.
2. When forms SB-210 accompanied by NCR-230 are received, two clerks working together shall check the serial numbers on forms SB-210 against the serial numbers on NCR-230. Enter a check mark (☒) to the right of each serial number on NCR-230 for which there is included in the transmittal an SB-210 with a corresponding serial number.
 - a. If an SB-210 is received and the serial number on such form is not listed on NCR-230, enter such serial number in Section I of NCR-230 and correct the total in the last line of Section I. Initial all such corrections. When such a correction is made on NCR-230, prepare RF-205. Enter in the upper right-hand corner of such form the State and county code and the date of preparation of the form. Strike the symbols "NCR-224" and "NCR-229" from the line below the title of the form, and enter in lieu thereof "NCR-230-SB-38." Enter in column (a) the sheet number of NCR-230 to which the addition has been made and in column (b) the serial number which has been added. Enter in column (c) the words "SB-210 not previously listed on NCR-230."
 - b. If an SB-210 is missing for a serial number which is listed on NCR-230, draw a line through such serial number and correct the total in the last line of Section I. Initial all such corrections. Enter on RF-205 in column (a) the sheet number of NCR-230 upon which such correction was made. Enter in column (b) the serial number which was deleted from NCR-230, and enter in column (c) the words "SB-210 not included in transmittal."

- c. If the State and county code has not been entered on an SB-210 or an SB-205A, make such entry. If a serial number has not been entered on an SB-210 or SB-205A, enter such serial number if it can be obtained from NCR-230 or from SB-209. If such serial number cannot be determined, prepare and attach RF-204 to such SB-210 or SB-205A.
 - d. After all corrections have been made on NCR-230 and after RF-205 has been prepared, transmit RF-205 to the Clearance Unit.
3. Check all names in Section V of SB-210 against the Register of Indebtedness to determine whether any of such persons is indebted to the United States Government. If it appears that any of such persons is indebted to the United States Government, prepare a pencil copy of RF-202 and attach the form to SB-210 on which the person's name appears.
 4. After forms SB-210 have been checked against the Register of Indebtedness, such forms shall be separated into lots. Each lot shall include the forms SB-210, the serial numbers of which are listed on one sheet of NCR-230. Both receiving clerks shall then sign and enter the date in the spaces provided therefor in Section III, item 1 of each sheet of NCR-230, and release the transmittal to the record clerk.
 5. Forms NCR-230 marked "Corrected Applications - 1938 Sugar Beet Program" or "Supplemental Applications - 1938 Sugar Beet Program" shall be handled by the receiving clerk in the same manner as transmittals of regular applications.

II. Instructions to Record Clerk.

1. Before Forms SB-210 are received in the Records Unit, prepare RF-201 for each county agricultural conservation association in the State from which forms SB-210 will be received. Enter in the spaces provided therefor in the upper right-hand corner of the form the State and county code and the name of the county. Enter the letters "SB-38" in the upper left-hand corner following the form number. Enter the words "1938 Sugar Beet Program" immediately beneath the space provided for the name of the county.
2. Upon receipt from the receiving clerk of a transmittal of forms SB-210, enter in column (n) of RF-201 the lot numbers of the lots in such transmittal. The sheet number of NCR-230 is the lot number. Enter in column (o) of RF-201 the date of receipt of the forms SB-210. Such date may be obtained from the upper right-hand corner of NCR-230. Enter in column (p) the number of forms SB-210 in each lot. In the case of a second or subsequent transmittal from a county, determine that the sheet number of the first sheet of NCR-230 is the next consecutive number after the last number listed on RF-201 for such county.

In case of duplication of numbers, change the numbers of the sheets in the transmittal just received so that all numbers from the county are in consecutive order. If a number has been omitted, for example, if the last lot number entered is 8 and the number of the first sheet in the next transmittal is 10, do not change the sheet numbers on the transmittal just received. In either case, prepare RF-204 indicating thereon the nature of the discrepancy in sheet numbers and send RF-204 to the Clearance Unit.

- a. If the words "Corrected Applications - 1938 Sugar Beet Program" have been entered above the title of one of the sheets of NCR-230 in a second or subsequent transmittal, make postings on RF-201 for such sheet in red pencil. Do not include the red pencil entries in column (f) in the total for such column.
 - b. If the words "Supplemental Applications - 1938 Sugar Beet Program" have been entered above the title of one of the sheets of NCR-230 in second or subsequent transmittal, make postings on RF-201 for such sheet in green pencil. Do not include the green pencil entries in column (f) in the total for such column.
3. Sign and enter the date in the spaces provided therefor in Section III, item 2 of each sheet of NCR-230 and place the sheet of NCR-230 on top of the forms SB-210 for such lot.
 4. Prepare RF-203 in duplicate. Enter in the upper right-hand corner the State and county code. Enter the letters "SB-38" following the form number in the upper left-hand corner of the form. Enter the words "Computation Unit" in the space following the words "Released to" and enter the date in the second line beneath the title of the form. Enter in column (a) the lot numbers of the lots in the transmittal and enter in column (b) the number of forms SB-210 in each lot. Make no entries in columns (c) to (g), inclusive. Release the lots, together with the originals of NCR-230 and the copy of RF-203 to the Computation Unit. Obtain the signature of a representative of the Computation Unit on the original of RF-203.
 - a. Transmittals of "Corrected Applications" or "Supplemental Applications" shall be released directly to the Clearance Unit and the RF-203 prepared in connection therewith shall indicate "Clearance Unit" in lieu of the words "Computation Unit" as set forth in this paragraph 4.
 5. Upon receipt of forms RF-203 showing the release of forms SB-210 to the Payment Schedule Unit, enter the number of suspensions in column (q) of RF-201. Upon receipt of forms RF-203 showing the release of forms SB-210 to the General Accounting Preaudit Office, enter in column (r) of RF-201

the date such forms were released and enter in column (s) the number of forms SB-210 released. The entry in column (q) plus the entry in column (s) must equal the entry in column (p) for each lot.

6. Upon receipt of the copies of S-1-Revised and S-3-Revised from the Disbursing Office, columns (u) and (v) shall be completed and the copies of S-1-Revised and S-3-Revised shall be released to the State accountant.
7. Prepare a report to be submitted to the Director, North Central Division, as of the tenth, twentieth, and last day of each month. Such report must be submitted promptly. Indicate thereon,
 - (1) the number of forms SB-210 received,
 - (2) the number of forms SB-210 suspended in the State office,
 - (3) the number of forms SB-210 released to the General Accounting Preaudit Office (less resubmittals), and
 - (4) the net payments certified to the General Accounting Preaudit Office. This report shall include both "Period" and "cumulative" data. This report shall be submitted in duplicate and shall be submitted in memorandum form.

III. Instructions to the File Clerk.

1. Upon receipt of the yellow copies of forms SB-210 from the Examination Unit such forms shall be filed in county and serial number order in a separate file for the 1938 Sugar Beet Program.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

PART II - COMPUTATION UNIT

CLERKS

The personnel of the Computation Unit shall consist of computing clerks who shall use red pencil.

ERRORS AND CORRECTIONS

Any error which affects the amount of payment due under an application by not more than \$0.10 need not be corrected.

Any error which affects the amount of payment due under the application by more than \$0.10 shall be corrected by deleting the incorrect entry by drawing a line through such entry in such a manner as will leave the original entry legible, and entering the correct entry in the nearest available space. All corrections must be made on both the original and the duplicate copy of the form on which the error appears. Prepare and attach RF-204 to every case in connection with which a correction is made.

1. Instructions to Computing Clerks for verifying computations on SB-205A.

1. Review computations in Section I as follows:

- a. Verify the totals of columns (2), (3), and (4).
- b. Determine that the total of column (2) is equal to the sum of the totals of column (3) and column (4).
- c. Verify the total of column (5).
- d. Verify the entry in the space for the total of column (6) as follows:
 - (1) If only one entry has been made in the first line of column (6) or the same entry has been made in column (6) on each line on which an entry appears in column (5), the same entry should have been made in the space provided for the total of column (6).

- (2) If more than one entry has been made in column (6) and the same entry has not been made on each line on which an entry appears in column (5), check the weighted average as shown in the space for the total of column (6) as follows:
 - (a) Multiply each entry in column (5) by the corresponding entry in column (6).
 - (b) Obtain the sum of the results obtained under step (a).
 - (c) Divide the result obtained in step (b) by the total of column (5). The result so obtained should be entered in the space for the total of column (6).
- e. Check the rate of commercially recoverable sugar per ton of sugar beets harvested on each tract as entered in column (7) as follows:
 - (1) For a farming unit from which sugar beets were marketed under other than an "individual test contract", multiply the entry (or entries) in column (6) by .194. If only one entry has been made in column (6), only one entry need be made in column (7).
 - (2) For a farming unit from which sugar beets were contracted to be marketed under an "individual test contract", the rate entered in column (7) should be the rate which, according to SB-111, is the correct rate of commercially recoverable sugar for sugar beets of the percentage of sugar content shown in column (6).
- f. Check the rate of commercially recoverable sugar per ton of sugar beets for the farming unit as entered in the space for the total of column (7), as follows:
 - (1) If the sugar beets were marketed under other than an "individual test contract", the entry in the space for the total of column (7) should be equal to the entry in the space for the total of column (6) multiplied by .194.
 - (2) If the sugar beets were marketed under an "individual test contract", the entry in the space for the total of column (7) should be the rate which, according to SB-111, is the correct rate for sugar beets of the percentage of sugar content shown in the space for the total of column (6).

g. Verify the total of column (8) and check such total by multiplying the total of column (5) by the entry in the space for the total of column (7).

- (1) In the case of a farming unit from which sugar beets were marketed under other than an "individual test contract", and were marketed to only one factory, no difference should ever exist between the total of the entries in column (8), and the product of the total of column (5) and the rate of commercially recoverable sugar in the space for the total of column (7), except for any difference due to the rounding of fractions in making entries in column (8).
- (2) If the sugar beets from a farming unit were marketed under "individual test contracts", or were marketed under other than "individual test contracts", but were marketed to more than one factory and the sum of the entries in column (8) differs from the product obtained by multiplying the total of column (5) by the entry in the space for the total of column (7), proceed as follows:
 - (a) Recompute the weighted average percentage of sugar content in the space for the total of column (6), rounding the results of all computations to the nearest thousandth instead of the nearest hundredth.
 - (b) Recompute all entries in column 7 including the entry in the space for the total of such column, rounding to the nearest ten-thousandth. Multiply each entry in column (6) by .1906 in a case where an "individual test contract" is in use and by .194 in a case where any other type of contract is in use. Do not use SB-111 in such cases.
 - (c) Recompute all entries in column (8) on the basis of the new rates and obtain a new total for such column.

If, after multiplying the total of column (5) by the new rate entered in the space for the total of column (7), the result still differs from the total of the entries in column (8), re-

compute as above carrying the weighted average percentage of sugar content and the rate of commercially recoverable sugar one decimal place further.

The rates entered in column (7) and in the space for the total of column (7) should contain a sufficient number of decimal places to obtain the correct extensions for column (8).

- H. Verify the total of column (10) and check such total by multiplying the total of column (3) by the entry in column (9).
- i. Verify the total of column (11) and check such total by dividing the total of column (10) by 3.0 (do not multiply by .333 in checking this total). Any difference due to the rounding of fractions may be disregarded.
- j. Verify the total of column (12) and check such total by multiplying the total of column (4) by the entry in column (9).
- k. Verify the total of column (13) and check such total by multiplying the total of column (12) by 0.8. Any variation due to the rounding of fractions in the individual entries of column (13) may be disregarded.
- l. Verify the total of column (14).
- m. Verify the entry in the space for the total of column (15) by subtracting from the total of column (13) the total of column (8).
 - (1) Verify the entry in the heading of column (15) by dividing the entry in the space for the total of column (15) by the total of column (14). This entry must be expressed in thousandths.
 - (2) Verify the entries in column (15) by multiplying the entries in column (14) by the factor entered in the heading of column (15).
 - (3) The sum of the entries in column (15) must agree with the entry already made in the space for the total of such column. Any difference due solely to the rounding of fractions may be disregarded.

- n. Verify each entry in column (16) by adding the entries on the corresponding lines of columns (8), (11), and (15).

The sum of the entries in column (16) must equal the sum of the totals of columns (8), (11), and (15). Differences due to the rounding of fractions may be disregarded.

2. Review computations in Section II as follows:

Except as otherwise provided herein, entries in columns (4), (5), and (6) shall be expressed in tenths, and entries in columns (3) and (7) shall be expressed in hundredths.

- a. Verify the total of column (5).
- b. Verify the total of column (6). This total must be the same as the total of column (5) and the total of column (16) of Section I.
- c. Verify the entries in column (7) by dividing the entry on the same line of column (6) by the total of column (6). The sum of the entries in column (7) must be 100.00 and if, due to rounding of fractions, the total of the individual entries is not exactly 100.00, the highest individual entry in column (7) should be adjusted so that the total will be 100.00.

II. Instructions to Computing Clerks for verifying computations on SB-210.

1. Section II -- Required Farming Practices.

- a. Verify the entry in item (f), columns (1) and (2) by adding the entries in items (a) to (e), inclusive, for each column.
- b. If an entry appears in item (g) the entry in item (h) must equal the result obtained by subtracting from the entry in item (f), column (2), the entry in item (g).
- c. If an entry appears in item (i), verify item (j) by multiplying item (i) by .75.
- d. Verify the entry in item (k) by adding item (f), column (1), and the smaller of items (h) and (j).

2. Section III - Computation of Payment. The symbol "xx" should appear in any item where the amount to be entered is zero, or where the item is inapplicable.

a. Verify item 5 as follows:

- (1) If an entry appears in item 4(a), determine that the entry in item 5 is the correct rate of commercially recoverable sugar per ton of sugar beets as shown on SB-111 for sugar beets of the percentage of sugar content entered in 4(a).
- (2) If an entry appears in item 4(b), the entry in item 5 should be verified by multiplying item 4(b) by .194.

- b. Verify item 6 by multiplying item 3 by item 5.
- c. Verify item 9 by multiplying item 7 by item 8.
- d. Verify item 10 by dividing item 9 by 3.0.
- e. Verify item 11 by multiplying item 2 by item 7.
- f. Verify item 12 by multiplying item 11 by 0.80.
- g. Any entry in item 13, other than "xx" should be verified by subtracting from item 12 the entry in item 6.
- h. Verify item 14 by obtaining the sum of items 6, 10, and 13.
- i. If the entry in item 14 is 10,000 or less, verify item 15 by multiplying item 14 by \$0.60. If the entry in item 14 is over 10,000, a computation schedule in the following form should be attached. If no schedule is attached when required, prepare two copies of such schedule in accordance with the following instructions. Attach one copy to the original and the other to the copy of SB-210.

COMPUTATION SCHEDULE

1938 Sugar Beet Program

(State & County Code & Serial No.)

| Production (cwt.) | Maximum quantity for payment at each rate (cwt.) | Smaller of columns 1 & 2 (cwt.) | Rate | Payment (3) x (4) |
|----------------------|--|---------------------------------------|---------|----------------------|
| (1) | (2) | (3) | (4) | (5) |
| | 10,000 | | \$0.60 | \$ |
| | 20,000 | | \$0.55 | \$ |
| | 90,000 | | \$0.525 | \$ |
| | 120,000 | | \$0.50 | \$ |
| | 360,000 | | \$0.475 | \$ |
| | x x x | | \$0.30 | \$ |
| Total x x x | x x x x | x x x x | x x x x | \$ |

Verify the entries and computations on such attached table as follows:

- (1) The entry on the first line of column 1 should be the total production shown on SB-210, Section III, item 14. The entry on the second line of column 1 should be the result obtained by subtracting from the entry in the first line of column 1, the entry in the first line of column 2. The entry in the third line of column 1 should be the result obtained by subtracting from the entry in the second line of column 1, the entry in the second line of column 2, etc.
- (2) The entries in column (3) should be the smaller of the entries on the same lines in column (1) and column (2).

- (3) The entry, if any, in the sixth line of column 3 should be the entry, if any, in the sixth line of column 1.
 - (4) The entries in column (5) should be the product of entries in column (3) times the rates on the corresponding lines in column (4).
 - (5) Verify the total of the entries in column (5). This amount should be the amount entered in SB-210, Section III, item 15.
- j. Request the supervisor of the Computation Unit to verify the rate of deduction for county association expenses as shown in item 16 following the words "deduction of."
 - k. Multiply item 15 by the percentage obtained by subtracting from 100 percent, the rate of deduction for county association expenses.
3. Section V - Distribution of Payments to Producers.
- a. Determine that the total of column (3) is exactly 100.00.
 - b. Verify the entries in column (4) by multiplying the entry in Section III, item 16, by each percentage entered in Section V, column (3). The sum of the entries in column (4) must agree, except for difference due to the rounding of fractions, with the entry in Section III, item 16. Differences due to the rounding of fractions may be disregarded and the total of column (4) will be accepted as correct.
4. Upon completion of the work in connection with the verification of the computations on SB-210 and SB-205A, if any, sign and enter the date in Section III, item 5 of NCR-230 and release the lot to the person designated to release transmittals of forms SB-210.

III. Instructions for Release of Transmittals of Forms SB-210.

- 1. Prepare RF-203 in duplicate. Enter in the upper right-hand corner the State and county code. Enter the letters "SB-38" following the form number in the upper left-hand corner of the form. Enter the words "Examination Unit" after the words "Released to" and enter the date beneath the title of the form. Enter in column (a) the

numbers of the lots in the transmittal, and in column (b) the number of cases in each lot which are being released to the Examination Unit.

2. Release all Forms SB-210 and SB-205A, if any, in the transmittal together with the first copy of RF-203 to the Examination Unit. Obtain the signature of a representative of the Examination Unit in the space provided on the original RF-203 and send the original RF-203 to the record clerk in the Records Unit.

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NORTH CENTRAL DIVISION

PART III - EXAMINATION UNIT

CLERKS

The personnel of the Examination Unit shall consist of examination clerks who shall use blue pencil.

ERRORS, CORRECTIONS, AND OMISSIONS

If in the examination of SB-210 an error is found, prepare and attach RF-204 to such SB-210 indicating thereon the nature of the error. Indicate on RF-204 the entry as corrected and the incorrect entry. If the error affects the amount of payment due under SB-210, draw a light line through the incorrect entry and insert in lieu thereof the correct entry.

If an RF-204 has been attached in the Computation Unit, the SB-210 should be examined and any additional errors should be listed on the RF-204.

In examining an application, the duplicate copy as well as the original must be examined to determine that they are in agreement, except that:

1. Any properly initialed corrections appearing on the original which have not been entered by the county committee on the copy shall be entered on the copy in the State office and initialed by the clerk making such corrections. The county committee should be notified to make such corrections on the county office copy of the application.
2. Signatures appearing in Sections I, IV, and VI of the original need not have been entered on the copy.
3. Dates appearing in Sections I and IV of the original but not on the copy shall be entered on the copy and initialed by the clerk making such entry.

All of such additions and corrections must be made in blue pencil. Complete the examination of SB-210 even though such form is to be suspended.

INITIALS

Each correction appearing in Section III, item 16 or in Section V, column (4) must be initialed by each producer whose payment was affected thereby.

All other corrections appearing on an application must have been initialed by the county committeeman whose signature appears in Section VI.

SIGNATURES

In checking the signatures of applicants against the printed names and in designating the names of applicants as they are to appear on the checks to be issued to such applicants, follow the procedure set forth in NCR-State 208, Part II, Section VII. Signatures appearing in Sections I, IV, and V must have been affixed in accordance with the instructions set forth in ACP-16.

I. Instructions for Examination of Forms SB-210.

1. Determine that the following data appear in the upper right-hand corner of SB-210.
 - a. The State and county code and serial number.
 - b. The name of the operator-producer.
 - c. The name of the beet sugar factory.
 - d. If the application will not be submitted to the General Accounting Preaudit Office before July 1, 1939, the date the application was filed in the county office must be entered.
2. Determine that no deletions or alterations have been made in any of the printed matter appearing on SB-210.
3. Determine that the signatures of the producers in Section I are in the same style as the names of such producers in Section V in the spaces provided therefor and that a date has been entered opposite each signature.
4. Make the following determinations with respect to Section IV:
 - a. If there was any producer on the farm in 1938 who was also, either directly or indirectly, a processor of sugar beets in 1938, the name of the sugar company with which such producer was connected will appear on the second line and the signature of the producer-processor will appear in the space provided.
 - b. Whenever either the name of the sugar company or the signature of a producer-processor appears, the other must also appear.

- c. The date of signing must have been entered in the space provided.
- d. The producer-processor must also have signed in Section I, and both signatures must be in the same style.

Note: Information as to the producer-processors who have met the "fair price" condition for payment will be furnished to the State committees of the States affected.

5. Make the following determinations with respect to Section V:

- a. Determine that the address of each producer whose name appears in column 1, has been entered in column 2.
- b. Determine that a percentage share has been entered in column 3 for each producer whose name appears in column 1.

(1) Percentage entries must be expressed in hundredths except in cases where the entry in SB-210, Section III, item 14, is in excess of 3000.0 in which case such entries must be expressed in thousandths.

- c. If the name of a producer appears in column 1 and the signature of such producer does not appear in Section 1, there must be attached an explanation signed by a member of the county committee showing the reason for the failure of such producer to sign.

(1) The person designated by the State committee shall determine the acceptability of the explanation, and if such explanation is not acceptable, the application shall be suspended. If no explanation is submitted, the application likewise shall be suspended.

(2) Encircle the amount appearing in column 4 opposite the name of such producer.

(3) Encircle the total of column 4 and enter immediately above, or to the right, the correct total of the unencircled amounts in such column.

6. Section II - Required Farming Practices.

- a. One or more entries must appear in items (a) to (e), inclusive.
- b. An entry must appear in item (f), column (1), and may appear in item (f), column (2). Such entry must equal the sum of the entries in items (a) to (e), inclusive, in the appropriate column.
- c. If an entry appears in item (g), the entry in item (h) must equal the result obtained by subtracting from the entry in item (f), column (2), the entry in item (g).
- d. If an entry appears in item (i) the entry in item (j) must equal 75 percent of such entry.
- e. An entry must appear in item (k) and such entry must equal the sum of the entry in item (f), column (1), and the smaller of the entries in items (h) and (j).
- f. The entry in item (k) must equal or exceed the entry in item 1 of Section III.

7. Make the following determinations with respect to Section III:

- a. Determine that an entry has been made in item 1.
- b. Determine that the entry in item 2 does not exceed the entry in item 1.
- c. Determine that no entry has been made in item 4(a) except for producers in factory districts in Nebraska where sugar beets are marketed under "individual test" contracts.
- d. The entry in item 4(b) must be the same for all applications bearing the same factory name in the upper right-hand corner.
- e. Determine that the normal yield of commercially recoverable sugar per acre entered in item 7 agrees with the entry for such farming unit, as entered in column (37) of SB-209, Listing Sheet 1938 Sugar Beet Program.

- (1) Enter a check mark (☒) to the left of the serial number in column (1) of SB-209 for all applications in the lot even though an application is to be suspended.
 - (2) If an application is received for which a check mark has been previously entered, determine that such application is not a duplication.
 - (a) If it is determined that the application is a "corrected application", obtain the copy from the Clearance Unit and if otherwise acceptable, the application may be approved without removing from the lot. The Records Unit shall be notified in order that the records may be corrected.
- f. There must appear in item 8 the number of abandoned acres, if any, approved by the county committee for an abandonment payment.
- (a) Such entry plus the entry in item 2 must not exceed the entry in item 1.
 - (b) Where an abandonment payment is approved by the county committee, as evidenced by an entry other than "xx" in item 8, the cause of the abandonment must have been entered in the space provided beneath item 8. The cause must be drought, flood, storm, freeze, disease, or insects. If any other cause has been entered, suspend the application, even though such entry is comparable to one of the six causes named, as for example, "hail" or "grasshoppers."
- g. Where a deficiency payment is approved by the county committee, as evidenced by an entry other than "xx" in item 13, the cause of the deficiency must have been entered in the space provided beneath item 13. Such cause must be drought, flood, storm, freeze, disease, or insects. If any other cause has been entered, the application must be suspended.
- h. If the farming unit has not been approved for an abandonment or deficiency payment, the entry in item 14 will be the same as the entry in item 6.

8. Section VI - Certification of County Committee. The certification must have been signed on behalf of the county committee.
9. If the application is regular in all respects, initial the lower left-hand corner of the form.
10. Sign and enter the date in the space provided in Section III, item 4 of NCR-230.
11. Upon completion of the examination of all applications in the lot, release the lot to the person designated to re-lease transmittals of Forms SB-210.

II. Instructions for Examination of Form SB-205A.

1. Determine that the State and county code, name of operator-producer and the name applied to the factory agree with the corresponding entries in the upper right-hand corner of SB-210.
2. Determine that the entries in column (16) of Section I, have been correctly transferred to column (4) of Section II.
3. Determine that the entry in the following items of SB-210 agrees with the entry in the space for the total of the corresponding indicated columns on SB-205A:

| <u>Section III SB-210</u> | <u>from</u> | <u>Section I, SB-205A</u> |
|---------------------------|-------------|---------------------------|
| Item 1 | " | Total of column 2 |
| 2 | " | " " " 4 |
| 3 | " | " " " 5 |
| 4(a) | " | " " " 6 |
| 4(b) | " | " " " 6 |
| 5 | " | " " " 7 |
| 6 | " | " " " 8 |
| 7 | " | " " " 9 |
| 8 | " | " " " 3 |
| 9 | " | " " " 10 |
| 10 | " | " " " 11 |
| 11 | " | " " " 12 |
| 12 | " | " " " 13 |
| 13 | " | " " " 14 |
| 14 | " | " " " 16 |

4. Determine that the names appearing in Section II, column 1, have been correctly transferred to Section V of SB-210.
5. Determine that the percentages appearing in Section II, column 7, have been correctly transferred to Section V, column 3 of SB-210.

III. Instructions for the Release of Transmittal of Forms SB-210.

1. Enter in Section II of NCR-230 for each lot the serial numbers of the suspended cases in such lot, and the serial numbers of the cases to which RF-202 has been attached. Enter the total number of cases listed in Section II in the space provided therefor.
2. Prepare RF-203 in triplicate. Enter in the upper right-hand corner the State and county code. Enter the letters "SB" following the form number in the upper left-hand corner of the form. Enter the words "Payment Schedule Unit and Clearance Unit" after the words "Released to" and enter the date beneath the title of the form. Enter in column (a) the numbers of the lots in the transmittal, and in column (b) the number of cases in each lot which are being released to the Payment Schedule Unit. Enter in column (c) the number of suspended cases in each lot (Applications to which a Form RF-202 has been attached should be suspended), and enter in columns (d), (e), (f), and (g) the serial numbers of all suspended cases in the transmittal.
3. Release all suspended cases in the transmittal together with the second copy of RF-203 to the Clearance Unit. Obtain the signature of a representative of the Clearance Unit in the space provided on the original RF-203.
4. Separate the originals of all approved Forms SB-210 from the yellow copies (SB-210a) and the original SB-205A from the copy of such form. Fasten the original of SB-205A securely to the original of the SB-210 to which it applies and also fasten the copy of such SB-205A to the copy of the proper SB-210.
5. Release the originals of all approved Forms SB-210 together with the first copy of RF-203 and NCR-230 to the Payment Schedule Unit. Obtain the signature of a representative of the Payment Schedule Unit in the space provided on the original RF-203 and release the copies of the approved Forms SB-210 and the original RF-203 to the record clerk in the Records Unit.

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PART IV - PAYMENT SCHEDULE UNIT

CLERKS

The personnel of the Payment Schedule Unit shall consist of adding clerks, typists, and review clerks.

I. Instructions to Adding Clerks

1. Prepare a pencil copy of Form S-2-Revised, as follows:
 - a. Enter zero in the last line of the certification following the words "are unknown aggregate \$_____."
 - b. Enter in the sixth line of the certification opposite the words "the amounts aggregating" the sum of the unencircled totals of column (4), Section V of all forms SB-210 in the lot.
 - c. Enter in the sixth line of the certification after the words "rate of" the rate of deduction for county association expense as shown in Section III, item 16 of SB-210 for all applications in the lot.
 - d. Enter in the fifth line of the certification opposite the words "Expenses totaling," the amount being deducted as county association expense which shall be determined as follows:
 - (1) Determine the "association expense factor" by subtracting the county rate of deduction shown in the sixth line of the certification from 100 percent and dividing this result into such county rate. This factor shall be expressed in decimals carried to five places. For example, assuming the county expense rate for a county is 1.2%, the factor will be 0.01214.

$100\% - 1.2\% \text{ equals } 98.8\%$
 $1.2\% \text{ divided by } 98.8 \text{ equals } 0.01214.$
 - (2) Multiply the entry in the sixth line of the certification opposite the words "the amounts

aggregating" by the factor obtained in (1) of this subparagraph (d), and enter the result opposite the words "expenses totaling" in the fifth line of the certification on form S-2-Revised.

- c. Enter in the fourth line of the certification opposite the words "gross amounts aggregating" the total obtained by adding the amounts obtained in (b) and (d) of this paragraph 1.

2. Upon receipt of a set of forms S-3-Revised, obtain the totals for columns (c), (f), and (g). Release the set of forms S-3-Revised to a typist.

II. Instructions to Typists.

1. Prepare form S-1-Revised, as follows:

- a. Prepare form S-1-Revised in quintuple, original on S-1-Revised (white) and four copies on S-1a-Revised (yellow).
- b. Enter the names of the State and county in the spaces provided therefor.
- c. Enter the administrative number in the space provided therefor. The administrative number shall be the lot number preceded by the State and county code.
- d. Enter following the words "sheet number," the number of the sheet which is being prepared and enter following the word "of" the total number of sheets of form S-1-Revised required to list data for all approved applications in the lot.
- e. Enter in column (a) the serial numbers of all approved forms SB-210 in the lot. Repeat the serial number for each payee who is being paid under the same application.
- f. In the left half of column (b) enter the names and addresses of those producers listed in Section V of SB-210 opposite whose names the amount appearing in column (4) is not encircled.
- g. Enter in column (c) the unencircled amount appearing on SB-210, Section V, column 4, opposite the name of the person whose name was entered in column (b).

- h. Make no entries in column (d).
- i. Enter in the space for the total of column (c), the "amount payable" as shown in the sixth line of the certification of the pencil copy of S-2-Revised.
- j. Make no entries after the words "checks dated" and "Checked by."

2. Prepare form S-2-Revised as follows:

- a. Using the pencil copy of form S-2-Revised as a guide, prepare form S-2-Revised in triplicate, original on S-2-Revised (white) and two copies on S-2a-Revised (yellow).
- b. Enter the administrative number in the upper right-hand corner of the form. Obtain this number from Form S-1-Revised.
- c. Enter following the word "appropriation" under the title of the form the symbol and title of the appropriation which will be charged.
 - (1) If the voucher and schedule will be certified on or before June 30, 1939, type or stamp thereon "1292205(28)3-Administration of Sugar Act of 1937, Department of Agriculture, 1939 (Sugar Division) Payments to Producers."
 - (2) If the voucher and schedule will be certified on July 1, 1939, or thereafter, the 1940 appropriation will be chargeable, the symbol and title of which will be furnished at a later date.
- d. Enter after the word "Office" the name of the office in which the form is being prepared. For example, if the form is being prepared in the State office in Ohio, enter the words "Ohio State Office."
- e. Enter after the words "Prepared at" the name of the city and State in which the form is being prepared. For example, if the form is being prepared in the Ohio State Office, enter the words "Columbus, Ohio."
- f. Enter on the line beneath the words "Persons Named on Attached Continuation Sheet (Payees)" the name of the first payee shown on the first sheet of the set of forms S-1-Revised for the lot followed by the phrase "et al". Omit the phrase "et al," if there is only one payee listed on form S-1-Revised.

g. Enter data in the certification as follows:

- (1) Enter on the first line the numbers of the first and last pages of forms S-1-Revised for the lot.
- (2) Complete the year in the third line of the certification by entering "38" therein.
- (3) Enter on the remaining lines the amounts entered in the corresponding lines of the pencil copy of form S-2-Revised.
- (4) Enter in the blank space immediately above the word "date" the number of applications scheduled for payment on form S-1-Revised, for the lot.
- (5) Enter the title of the certifying officer and the date in the spaces provided therefor.
- (6) Release the lot together with the sets of S-1-Revised and S-2-Revised prepared therefor to the review clerk.

5. Prepare form S-3-Revised as follows:

- a. After forms S-1-Revised and S-2-Revised have been verified, prepare form S-3-Revised in septuple (original and 6 copies). This form may include one or more forms S-2-Revised but must not include more than 300 payees.
- b. Enter above the words "Bureau or Office" to the left of the letters "A.A.A.," the name of the State office.
- c. Make no entry in the space over the words "Date paid."
- d. Enter above the word "Station" the name of the city and State in which the Regional Disbursing Office is located.
- e. Enter after the word "Period" and above the words "Month or Quarter Ended," the name of the month in which it is expected the voucher will be paid.
- f. Enter following the words "Symbol No." the symbol number which will be furnished by the Regional Disbursing Office.

- g. Enter following the words "Bureau Schedule No." the bureau schedule number. A separate series of schedule numbers beginning with "SB-1-38" and continuing with "SB-2-38," etc., shall be used for payments under the 1938 Sugar Beet Program.
- h. Enter after the word "Date" the date on which the schedule is prepared.
- i. Enter after the words "Appropriation or Fund" the symbol of the appropriation entered on form S-2-Revised.
- j. Make no entries in columns (a) and (b).
- k. Enter in column (c) the administrative number on forms S-2-Revised for which form S-3-Revised is being prepared.
- l. Enter in column (d) the name of the payee on each form S-2-Revised.
- m. Enter in parentheses immediately to the right of the name, the number of applications in each lot as shown on form S-2-Revised above the word "Date."
- n. Enter in column (e) the amount entered on line 4 of the certification on form S-2-Revised.
- o. Enter in column (f) the amount entered on line 5 of the certification on form S-2-Revised.
- p. Enter in column (g) the amount shown on line 6 of the certification on form S-2-Revised.
- q. Release the set of forms S-3-Revised to the adding clerk to obtain the totals of columns (e), (f), and (g). Enter such totals in the spaces provided therefor.
- r. Stamp or type on the third copy of form S-3-Revised the following notation "Forward to Records and Accounts Section, A. A. A., Washington, D. C."
- s. Enter the title of the certifying officer in the space provided therefor.
- t. Release the set of S-3-Revised to the review clerk.

III. Instructions to Review Clerks.

1. Verify form S-1-Revised as follows:

- a. Verify the name of the State and name of the county on S-1-Revised by checking against the corresponding data on NCR-230.
- b. Determine that the administrative number on a set of forms S-1-Revised is correct by checking such administrative number against the State and county code and lot number on NCR-230.
- c. Verify the serial numbers, names and addresses, and amounts to be paid as shown in columns (a), (b), and (c), respectively, against the data shown on forms SB-210.
- d. Check the last serial number (or name) on each sheet of S-1-Revised against the first serial number (or name) on the next succeeding sheet to determine that such entry has not been duplicated. If an entry has been duplicated, draw a line through such entry on S-1-Revised.
- e. Verify the total of column (c) for all sheets of S-1-Revised prepared for one lot by adding the individual entries in such column.
- f. The clerk verifying the data on form S-1-Revised shall sign in the space provided in the lower right-hand corner of the form.

2. Verify form S-2-Revised as follows:

- a. Determine that the entry in the sixth line of the certification is equal to the total of column (c), S-1-Revised.
- b. Verify the other entries on form S-2-Revised following the instructions to adding clerks and typists for the preparation of such form.
- c. Release the sets of forms S-1-Revised and S-2-Revised to a typist for preparation of S-3-Revised.

3. Verify form S-3-Revised as follows:

- a. Verify the data on form S-3-Revised by checking against forms S-2-Revised.
- b. Determine that the total of column (e) is equal to the sum of the totals of column (g) and column (f).

4. Upon completion of the verification of forms S-1-Revised, S-2-Revised, and S-3-Revised, release the original of form S-3-Revised to the State accountant to be stamped "Funds Available" and thereafter the original of form S-3-Revised and the original of each form S-2-Revised covered by form S-3-Revised shall be referred to the certifying officer for his signature.

IV. Instructions for Release of Transmittals of forms SB-210.

1. The adding clerk, the typist, and the review clerks shall sign in Section III of NCR-230 and the form shall then be released to the record clerk in the Records Unit.
2. Prepare RF-203 in duplicate. Enter in the upper right-hand corner the State and county code. Enter the letters "SB" following the form number in the upper left-hand corner of the form. Enter the words "General Accounting Preaudit Office" after the words "Released to" and enter the date beneath the title of the form. Enter in column (a) the numbers of the lots in the transmittal, and in column (b) the number of cases in each lot which are being released to the General Accounting Preaudit Office. Obtain the signature of a representative of the General Accounting Preaudit Office on RF-203 and release the following to the General Accounting Preaudit Office:
 - a. Copy of RF-203.
 - b. Originals of SB-210.
 - c. Originals of SB-205A, if any.
 - d. Original and three copies of S-1-Revised.
 - e. Original and one copy of S-2-Revised.
 - f. Original and five copies of S-3-Revised, including the copy marked for the Records and Accounts Section.
3. Release the original of RF-203 to the record clerk in the Records Unit.
4. Release the copies of S-1-Revised, S-2-Revised, and S-3-Revised, to the State accountant.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

PART V - CLEARANCE UNIT

CLERKS

The personnel of the Clearance Unit shall consist of file clerks, correspondence clerks, typists, and stenographers. All clerks in this unit should become thoroughly familiar with the instructions in Parts I to V, inclusive, of SB-215 (NCR) and with all other bulletins and instructions relating to the 1938 Sugar Beet Program.

CASES RETURNED TO COUNTY

Suspended cases may be cleared by returning them to the county office accompanied by letters or Forms RF-204, setting forth the nature of the errors and outlining the procedure necessary to clear such cases. The original of the suspended case should be returned to the county whenever necessary but the State office file copy should always be retained in the Clearance Unit until the application has been corrected and is ready for payment. County committees shall be requested to return the original in every case even though a new application is prepared.

I. Suspended Cases

1. Instructions to file clerks.

- a. Stamp on the back of each piece of mail received in the Clearance Unit the date of receipt.
- b. When Forms RF-205 are received, assign such forms to typists.
- c. When Forms RF-204 are received showing corrections which were made on Forms SB-210, assign such forms to correspondence clerks.
- d. All suspended cases received in the Clearance Unit will be listed on RF-203. Use the reverse side of RF-203 to record the names of correspondence clerks to whom the suspended cases are assigned. Retain all Forms RF-203 in a separate file by counties as a record of cases handled in the Clearance Unit.
- e. Assign all suspended cases listed on one RF-203 to the same correspondence clerk unless there are more than 25 cases listed on such RF-203 in which case such suspended cases may be assigned to two or more correspondence clerks.

- f. The correspondence clerk will prepare a letter in connection with each suspended case unless Form RF-204 is to be used in lieu of a letter and the case, together with the letter or Form RF-204, will be returned to the file clerk. If a letter has been prepared, forward such letter to the person authorized to sign mail in the State office.
- g. Prepare a manila folder for each county and place therein the copies of all suspended applications and all other forms and correspondence pertaining thereto.
- h. If suspended cases are to be taken to the county office by a fieldman, indicate such fact on RF-203.
- i. Upon receipt of a reply to correspondence relative to a suspended case, match such reply with the suspended case to which it relates and assign such suspended case to a correspondence clerk. Whenever possible, assign a suspended case for which a reply is received to the correspondence clerk who previously handled the case.
- j. Upon receipt of a transmittal of applications listed on a Form NCR-230 marked "Corrected applications--1938 Sugar Beet Program", attach to each of such Forms SB-210, the copy of the SB-210, which was retained in the State office. Release the Form NCR-230, together with the Forms SB-210 listed thereon, to a correspondence clerk.
- k. Upon receipt of a transmittal of applications listed on a Form NCR-230 marked "Supplemental Applications--1938 Sugar Beet Program", release the Form NCR-230 together with the Form SB-210 listed thereon to a correspondence clerk.
- l. If a correspondence clerk finds that the suspension of any case was unwarranted or if the cause for the suspension of any case is removed without returning such case to the county office, such correspondence clerk will enter the notation "suspension unwarranted" or "cause for suspension removed", as the case may be, on the RF-204 attached to such case and return such case to the file clerk.
- m. Maintain a general county file for each county. Place in such file copies of all letters from a county of a general nature and copies of all Forms RF-205.

- n. The serial numbers of those cases for which the reason for suspension has been removed in the State office or for which the suspension was unwarranted shall be entered on NCR-230. Enter the letters "SB-38" to the right of the form number in the upper left-hand corner of the form. The first sheet number for a county shall be 301 for cases involving APS suspensions and 501 for cases involving GAPO suspensions, and sheets shall be numbered consecutively thereafter for each county. After Form NCR-230 has been prepared, or upon completion of the examination of a transmittal of "Corrected Applications" by the correspondence clerk, prepare Form RF-203 in duplicate. Enter in the upper right-hand corner the State and county code. Enter the letters "SB-38" following the form number in the upper left-hand corner of the form. Enter the words "Payment Schedule Unit" after the words "Released to" and enter the date beneath the title of the form. Enter in column (a) the sheet number assigned to NCR-230 and enter in column (b) the number of cases in the lot.
- o. Separate the originals of all approved Forms SB-210 from the yellow copies (SB-210a) and the original SB-205A from the copy of such form. Fasten the original of SB-205A securely to the original of the SB-210 to which it applies and also fasten the copy of such SB-205A to the copy of the proper SB-210. Release the originals of all approved Forms SB-210 together with the first copy of RF-203 and NCR-230 to the Payment Schedule Unit. Obtain the signature of a representative of the Payment Schedule Unit in the space provided on the original RF-203 and release the copies of the approved Forms SB-210 and the original RF-203 to the record clerk in the Records Unit.

2. Instructions to correspondence clerks.

- a. Upon receipt of suspended cases examine such cases to determine whether they should be returned to the county office and if so, whether it is necessary to write a letter to explain the reason for suspension or whether a copy of RF-204 will furnish sufficient explanation of the reason for suspension.
- b. If it is determined that a suspension is unwarranted, write the words "Suspension unwarranted" on the RF-204 attached to such case and obtain the initials of the person in charge of the Clearance Unit on such RF-204, after which the suspended case may be released to the file clerk.

- c. If it is not deemed necessary to return a suspended case to the county office, take such steps as are necessary to obtain the information needed to clear the case. When such information is obtained write the words "Suspension removed" on RF-204 and after obtaining the initials of the person in charge of the Clearance Unit, release such case to the file clerk.
- d. When RF-204 is to be used in lieu of a letter, release the RF-204 to a typist in order that a typewritten copy of such form may be prepared. When the case is returned by the typist, release such case to the file clerk.
- e. If an application is corrected in the State office and such correction results in an increase in the payment under the application of more than \$0.10, return such application to the county office in order that the corrections thereon may be initialed by each person whose payment is affected by such correction. If an application is corrected in the State office and such correction results in a decrease in payment under the application of more than \$0.10, a letter shall be prepared in quadruple addressed to the operator-producer informing him that the payment under the application has been reduced to \$_____. Such operator-producer shall also be advised that the payment in the reduced amount has been approved by the State committee and that the application is being forwarded to the General Accounting Office for preaudit. Such letter shall be signed on behalf of the State committee and shall be distributed as follows:

Original to operator-producer
First copy to county committee
Second copy to be attached to original application
Third copy to be attached to the file copy of application.

Preaudit difference statements received from the General Accounting Preaudit Office in connection with such cases shall be handled as set forth in sub-paragraph g of this paragraph 2.

- f. Upon receipt of a General Accounting Preaudit Office suspension examine such case to determine the reason therefor. If such suspension is due to an error in computation and the correction thereof results in a decrease in payment of more than \$0.10, a letter shall be prepared in quadruple addressed to the operator-producer, informing him that the payment under the

application has been reduced to \$_____. Distribute such letter as set forth in paragraph 5 of this Section II. Prepare a reply to the preaudit difference statement attached to such case and release it to the file clerk. Preaudit difference statements received from the General Accounting Preaudit Office in connection with such cases shall be handled as set forth in paragraph 7 of this Section II. If the correction of the error in computation results in an increase in payment of more than \$0.10, prepare a new application and forward such application to the county office for signatures. When the corrected application is signed and returned, prepare a reply to the preaudit difference statement and release the case to the file clerk. If the General Accounting Office suspension is due to an error of any other kind, examine the cause for suspension and take appropriate steps to clear the case for payment. In all cases, prepare a reply to the preaudit difference statement attached to the case before returning it to the file clerk for resubmittal to the General Accounting Preaudit Office.

- g. Upon receipt of an application by the General Accounting Preaudit Office which that office previously suspended because of an error in computation, the correction of which results in a decrease in the payment originally computed under the application, the General Accounting Preaudit Office will transmit to the State office, General Accounting Office Form 117A, "Preaudit Difference Statement" in triplicate showing that an administrative exception has been taken to the amount originally claimed. All three copies of the Preaudit Difference Statement shall be attached to the file copy of the application. If at a later date an adjustment application is approved by the State committee with respect to the case, the original of the Preaudit Difference Statement, accompanied by a reply over the signature of the certifying officer, shall be attached to the original of the adjustment application. The copies of the Preaudit Difference Statement together with the reply thereto shall be retained with the copies of the original and adjustment applications, respectively.
- h. Upon receipt of a transmittal of Forms SB-210 marked "Corrected Applications--1938 Sugar Beet Program":
 - (1) Compare the corrected application with the copy thereof which has been attached, to determine that no other changes have been made except those requested when the application was returned to the county for correction.

- (2) Determine that the correction(s) indicated have been properly made and initialed in accordance with the instructions for initialing corrections contained in Part III of this procedure.
 - (3) If any other changes have been made, determine that such changes have been adequately explained and that the application is acceptable in accordance with the instructions contained in Part III of this procedure. Acceptable corrections shall be made on the copy of SB-210.
- i. Upon receipt of a transmittal of Forms SB-210, marked "Supplemental Applications-1938 Sugar Beet Program":
- (1) Prepare an RF-6 in accordance with the procedure contained in NCR-State 208, "General", requesting from the Records Unit, the copies of the Forms SB-210 for the serial numbers of the Forms SB-210 listed on NCR-230, marked "Supplemental Applications -- 1938 Sugar Beet Program".
 - (2) Determine that the State and county code, serial number, name of operator-producer, and name of factory are identical, except that the serial number on the supplemental application should be followed by an "x", "y", or "z", depending on whether it is the first, second, or third supplemental submitted for the application.
 - (3) Determine that the data in Sections II, III, IV, and V of the Supplemental Application agree exactly with the corresponding data on the copy of the original application, except that no signature need appear in Section IV.
 - (4) Determine that the producer whose signature appears in Section I, is a producer whose name is entered in Section V of the supplemental application, that the amount entered in column (4) of Section V of the original application for such producer was encircled, and that such producer was not paid under the original application.
 - (5) Encircle the amount in Section V, column (4) of the supplemental application opposite each name entered thereon for which no signature appears in Section I thereof. Encircle the total of column (4) and enter the sum of the unencircled entries immediately to the right of the encircled total.

- (6) Determine that each signature appearing in Section I is acceptable in accordance with the requirements indicated in Part III of this procedure.
- (7) If the supplemental application is acceptable in accordance with these instructions, initial each SB-210 in the lower left-hand corner, sign in the space for signature of examining clerk in Section III of NCR-230, and release the transmittal to the file clerk.
- (8) If an error is found in a supplemental application steps should be taken to remove the cause of suspension by correspondence with the county office. If, in such case, the original of such supplemental application is returned to the county office for correction, the county office should be instructed to return the application after corrections have been made, together with a letter or memorandum of transmittal, and not to include such corrected supplemental application on a Form NCR-230 in the manner of returning regular suspensions. If all supplemental applications listed on Form NCR-230 are suspended, the Form NCR-230 shall be held pending the receipt of the necessary information to clear the supplemental applications.

II. Claims and Adjustments.

- (1) Adjustment applications are to be prepared in accordance with instructions contained in SB-213, "Instructions for Preparation of Regular and Supplemental Applications for Payment, and for Handling Suspended Applications for Payment and Applications for Payment Involving Adjustments--1938 Sugar Beet Program", issued December 17, 1938.
- (2) The procedure set forth in NCR-State 208, Part VI, together with all supplements and amendments thereto, will be used by the State offices in handling adjustment applications.
- (3) Forms used in State office pursuant to the procedure set forth in Part VI of NCR-State 208 may be used in connection with the Sugar Beet Program if the words "sugar beets" are entered in some conspicuous place on such form.
- (4) A separate series of receipt numbers - 1-38-SB, 2-38-SB, etc. - should be used on Forms ACP-28 when such forms are used in connection with the Sugar Beet Program.

- (5) An adjustment application shall bear the same serial number as that assigned to the original application covering the same farming unit, except that such serial number shall be followed by the notation "Adj.".
- (6) Each adjustment application shall be compared with the original application covering the same farming unit and the statement of claim accompanying the adjustment application shall be examined to determine that any differences between the original application and the adjustment application are fully explained thereon.
- (7) If the claim is found to be acceptable the adjustment application shall be computed in accordance with the instructions in Part II of this procedure. There shall be entered to the left of the entries in Section III, items 15 and 16, the amounts for such items on the original application. There shall be entered immediately to the left of these entries the differences between such entries. The entries for Section V, column (4) shall be computed on the basis of the difference entered in Section III, item 16.
- (8) If a check issued under an application was in excess of the amount due the payee and if such check is returned and canceled or if a refund in the amount of the overpayment is made, a downward adjustment must be made in the amount of administrative expense previously deducted from such payee's share of the payment under the application. The amount of such downward adjustment, to be shown on ACP-28, shall be obtained by multiplying the amount of the canceled check or the amount of the refund by the factor obtained for the county under Part IV, Section I, paragraph 1 of SB-215-(NCR). When an adjustment application is approved the correct amount of deduction for administrative expenses shall be shown on the S-2-Revised upon which the adjustment payment was certified.
- (9) Standard Forms 1044, 1046, etc., used in connection with 1938 sugar beet adjustment cases, shall be assigned a separate series of schedule numbers. The first number in such series shall be 38-SB-1.
- (10) In view of the wording of Section 304-(d) of the Sugar Act of 1937, no creditor of a deceased producer, other than a laborer who has not been paid

in full and at rates determined by the Secretary to be fair and reasonable for work performed in the production, cultivation, or harvesting of the 1938 sugar beet crop, is entitled to a payment under the 1938 Sugar Beet Program; and, therefore, Standard Form No. 1055, when submitted by a representative of the estate of a deceased producer or laborer or his heirs, need not include a showing that the funeral expenses of the decedent have been paid, and Form ACP-73, Waiver of Right to Claim Agricultural Conservation Payments, will not be used.

- (11) The Special Deposits Account which is used under the Agricultural Conservation Program for depositing refunds when the reason therefor is unknown, or when the refund is in excess of the amount due, shall be used in connection with the sugar beet program. The symbol and title of such account will remain the same.

III. Set-offs

- (1) Upon receipt of a suspended application to which has been attached an RF-202, the same general procedure as that set forth in NCR-State-208, Part VIa shall be followed in effecting the set-off against a producer under the 1938 Sugar Beet Program. It shall be clearly indicated on any standard forms that the set-off was made in connection with a payment under the 1938 Sugar Beet Program.

UNITED STATES DEPARTMENT OF AGRICULTURE
SUGAR DIVISION
Washington, D. C.

THE DIVISION PROCEDURE FOR HANDLING SUPPLEMENTAL AND
ADJUSTMENT APPLICATIONS, UNDELIVERED, LOST, FORGED,
AND RETURNED U. S. TREASURY CHECKS, ETC.,
INVOLVING DECEASED AND INCOMPETENT PRODUCERS -
1938 SUGAR BEET PROGRAM

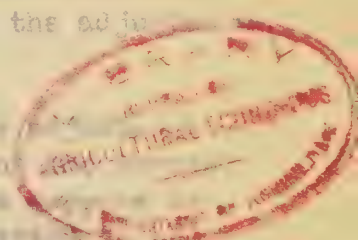
MAY 22 1939
Reserve

I. Supplemental Applications

- A. Supplemental sugar beet applications will be received, signed by producer who were not available at the time the original applications were received. The same serial number must have been assigned to a supplemental application that was assigned to the original application, except that it must be followed by the notation "Adj.". Applications must be submitted on forms SB-213, and must be accompanied by applications previously submitted for the same farming unit.
- B. When a supplemental application is received, it shall be compared with the original application covering the same farming unit to determine that the data thereon are identical with the corresponding data on the original application. If it appears to be regular in every respect, it shall be vouchered and scheduled in the same manner as regular applications. The State office copy of a supplemental application shall be attached to the State office copy of the original application covering the same farming unit.

II. Adjustment Applications

- A. The same serial number must have been assigned to an adjustment application as that assigned to the original application covering the farming unit, except that such serial number must be followed by the notation "Adj.".
- B. When an adjustment application is received, it shall be compared with the original application covering the same farming unit and the statement of claim accompanying the adjustment application shall be examined to determine that any difference between the original and the adjustment application is fully explained thereon. The statement of claim and the adjustment application must be signed as indicated in SB-213.
- C. Since there is not sufficient space to show the amount of the adjustment on the adjustment application, a memorandum showing the amounts of payments and the correct amounts of administrative deductions and the adjustments in such amounts, should be addressed to the Chief of Party of the General Accounting Principal Office over the signature of a certifying officer. The following example should be used as a guide in the preparation of such memorandum:



| | <u>Original</u> | <u>Adjusted</u> | <u>Difference</u> |
|----------------------------------|-----------------|-----------------|-------------------|
| Gross payment | \$ 275.00 | \$ 306.00 | \$ 31.00 |
| Administrative expense deduction | <u>1.65</u> | <u>1.84</u> | <u>.19</u> |
| Net payment | \$ 273.35 | \$ 304.16 | \$ 30.81 |
| John Doe | \$ 23.11 | | |
| Richard Roe | <u>7.70</u> | | |
| | <u>\$ 30.81</u> | | |

- D. If a check issued under an application is returned and canceled, an adjustment must be made in the amount of administrative expense previously deducted. This adjustment, which must be shown on ACP-28, shall be obtained by multiplying the amount of the canceled check by the factor obtained for the county under Part III, paragraph B, 1 (d), (1), of SB-215 (WR). When an adjustment application is approved, the correct amount of administrative expense shall be shown on the S-2-Revised upon which the adjustment payment is certified. Similarly, the adjustment to be made in the administrative expense deduction shall be shown on ACP-28 when such form is prepared in connection with a refund.

III. Undelivered, Lost, Forged, and Returned U. S. Treasury Checks

The procedure followed under the Agricultural Conservation Program in handling undelivered, lost, forged, and returned U. S. Treasury checks shall be followed under the 1938 sugar beet program, except that wherever reference is made to an appropriation the sugar appropriation symbol shall be used instead of the Agricultural Conservation Program appropriation symbol.

IV. Refunds

- A. All refunds which are due because of overpayment in connection with the 1938 Sugar Beet Program shall be handled in accordance with the procedure outlined in connection with the Agricultural Conservation Program, with the following exceptions:
1. Enter "Sugar Beets" in a conspicuous place on all forms prepared.
 2. The receipt numbers assigned to remittances shall begin with a new series and continue consecutively.
 3. Use a new series of schedule numbers for all Standard Forms 1044-Revised, 1046, 1047, and 1048.

3. The Special Deposits Account used in connection with the Agricultural Conservation Program will be used in connection with the Sugar Beet Program, the symbol and title remaining the same.

7. Deceased and Incompetent Producers

All cases arising under the 1938 Sugar Program involving a deceased or incompetent producer shall be handled in accordance with the procedure followed under the Agricultural Conservation Program, except that Standard Form No. 1055, when used in connection with a claim for payment due a deceased producer, need not include a showing that the funeral expenses of the decedent have been paid; and Form ACP-73, Waiver of Right to Claim Agricultural Conservation Payments, will not be used.

UNITED STATES DEPARTMENT OF AGRICULTURE
 AGRICULTURAL ADJUSTMENT ADMINISTRATION
 NORTH CENTRAL DIVISION

INSTRUCTIONS RELATIVE TO HANDLING 1938
 SUGAR BEET APPLICATIONS FOR PAYMENT IN
 STATE APPLICATION FOR PAYMENT SECTIONS
 IN THE NORTH CENTRAL REGION.

Ad. 5-55
 MAY 22 1939
 Reserve

SB-215 (NCR) is hereby amended as follows:

1. Part III, paragraph II, subparagraph 3, is amended by adding the following subparagraph 3(a) thereto:

(a) If any unincorporated State, county, or municipal agency or any person designated as a "Receiver" appears as a producer in Section V, the amount entered opposite such name in column 4 of Section V should be encircled even though a corresponding signature appears in Section I of SB-210.

2. Part III, paragraph II, subparagraph 3, item 13, is amended as follows:

| | | |
|---------------------------|------|---------------------------|
| <u>Section III SB-210</u> | from | <u>Section I, SB-205A</u> |
| Item 13 | from | Total of column 15 |

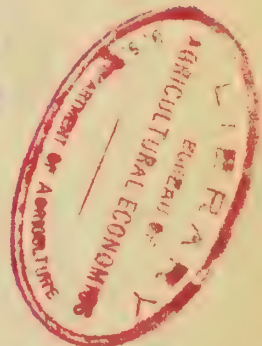
3. Part IV, paragraph II, subparagraph 2(c) is amended to read as follows:

(1) If the voucher and schedule cover Forms SB-210 filed in the county office on or before June 30, 1939, type or stamp thereon "1292205(28)3 - Administration of Sugar Act of 1937, Department of Agriculture, 1939 (Sugar Division) (Payments to Producers)."

(2) If the voucher and schedule cover Forms SB-210 filed in the county office on July 1, 1939, or thereafter, the 1940 appropriation will be chargeable, the symbol and title of which will be furnished at a later date.

4. Part V, paragraph I, subparagraph 2(e) is amended by adding the following sentence at the end thereof:

If an application for payment is received on which there is an amount indicated in column (4) of Section V opposite the name of an unincorporated State, county or municipal agency or a receiver, such agency or receiver shall be notified that it is not eligible to receive a payment and a copy of the letter of notification shall be attached to SB-210 when it is submitted to the General Accounting Preaudit Office for the preaudit of payments to other producers. The amount of the payment to such persons should have been encircled.



Issued February 17, 1939

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATIONSOUTHERN DIVISIONSTATE OFFICE PROCEDURE FOR HANDLING APPLICATIONS FOR PAYMENT UNDER
THE 1938 SUGAR BEET PROGRAM.

(Applicable only to the State of Texas)

1. GENERAL INSTRUCTIONS

- A. The instructions set forth in SRP-38, Part II, regarding the receipt and recording of applications, the handling of suspensions, the transmission of lots to the GAO, and the return of applications to county offices shall be followed in handling Forms SB-210, "Application for Payment -- 1938 Sugar Beet Program", (hereinafter referred to as "application").
- B. Due to the limited number of applications to be handled it is suggested that the functions of the Examining, Suspension, and Computing Units be combined into one unit.
- C. Form SR-219 shall be used in submitting reports on the number of applications handled. This report must be prepared and forwarded in duplicate as of the close of business for the last day of each month until approximately 95% of the applications have been certified after which time no further report need be submitted until all applications have been certified.
- D. The original and all three copies of the application should be received from the county office with the carbon paper intact. In cases where the farming unit covered by an application consists of more than one tract of land, the original and one copy of SB-205A, "Supplement to Farming Unit Summary", must accompany the application. In examining an application all copies as well as the original must be examined to determine that they are in agreement, except that:
1. Any properly initialed corrections appearing on the original which have not been entered by the county committee on the copies shall be entered thereon in the State office and initialed by the clerk making such corrections.
- E. A correction in any entry other than in item 15 or in item 16 of section III or in column (4) of section V of an application which

would increase the payment to any applicant must have been initialed by a committeeman who signed in section VI of the application. If any change or deletion has been made in any printed matter on an application, such application must be suspended.

- F. Any entry which is made on the application in the State office, in accordance with this procedure, must be made on all copies of the application. Whenever an entry is to be circled in accordance with this procedure, it shall be circled in such a manner that the entry will remain legible.
- G. Except as provided in SB-208 in certain cases involving more than one tract, entries on the application must be expressed as follows: All acreage and tonnage figures and entries representing hundredweights of sugar (except the entry in item 5 of section III) must be expressed to the nearest tenth; the percentage entries in item 4 of section III and in column (3) of section V must be expressed to the nearest hundredth of a percent, and all amounts of money must be expressed to the nearest cent. The entry in item 5 of section III must be expressed to the nearest thousandth of a hundredweight. However, the entries in items 4 and 5 of section III may be expressed to a greater number of decimal places if SB-205A is attached and if corresponding entries in columns (6) and (7) of section I thereof are expressed to a greater number of decimal places in accordance with instructions in SB-208. All computations must have been carried one place beyond the number of decimal places required in the result and rounded back one place to the required number of decimal places. In rounding, digits of five or less must have been dropped and digits of six or more must have been counted as one and added to the figure in the next decimal place to the left.

II. EXAMINATION OF APPLICATION

- A. Identification. Determine that in the upper right corner there have been entered the State and county code and serial number, the name of the operator-producer, and the name of the beet sugar factory.
- B. Date application was filed. No date need appear in the space provided in the upper right corner for the date the application was filed if the application is approved and forwarded to the GAO before July 1, 1939. If the application is released to the GAO on or after July 1, 1939, the date of filing in the county office must appear in the space provided.
- C. Section I - Application and Certification of Producers.

1. The signatures of the producers must appear in the spaces provided, and such signatures must be acceptable under the instructions issued relative to signatures on applications for payment under the agricultural conservation program. The signatures must be in the same form as the printed names of the producers in section V, except as provided in instructions with respect to the agricultural conservation program.
2. Signatures of agencies or other fiduciaries appearing in sections I and IV must have been affixed in accordance with the instructions in ACP-16, "Instructions on Signatures and Authorizations". Documentary evidence of appointments of agents and other fiduciaries need not be attached to applications.
3. The date of signing must have been entered opposite each signature.
4. Applications signed by unincorporated State, county, and municipal agencies as applicants must not be approved for payment.

D. Section II - Required Farming Practices.

1. One or more entries must appear in items (a) to (e), inclusive.
2. An entry must appear in item (f), column (1), and may appear in item (f), column (2). Such entry must equal the sum of the entries in items (a) to (e), inclusive, in the appropriate column.
3. If an entry appears in item (g), the entry in item (h) must equal the result obtained by subtracting from the entry in item (f), column (2), the entry in item (g).
4. If an entry appears in item (i), the entry in item (j) must equal 75 percent of such entry.
5. An entry must appear in item (k) and such entry must equal the sum of the entry in item (f), column (1), and the smaller of the entries in items (h) and (j).
6. The entry in item (k) must equal or exceed the entry in item 1 of section III.

E. Section III - Computation of Payment. The notation "xx" should appear in any item where no amount was to be entered, or where the item was inapplicable.

1. In item 1 there must appear the acreage of sugar beets planted on the farming unit for harvest in 1938.
2. In item 2 there must appear the number of acres of sugar beets harvested. This entry must not exceed the entry in item 1.
3. In item 3 there must appear the tonnage of sugar beets marketed (or processed by the producer) for the extraction of sugar.
4. In item 4(a) the average sugar content must appear. Sugar beets processed by the Rocky Ford factory (which processes Texas sugar beets) are contracted to be marketed under "individual test" contracts.
5. Determine that the entry in item 5 is the correct rate of commercially recoverable sugar per ton of sugar beets as shown in SB-111 (issued under the 1937 Sugar Beet Program) for sugar beets of the same percentage of sugar content as that shown in item 4 (a).
6. In item 6 there must appear the result of the multiplication of the entry in item 3 by the entry in item 5.
7. In item 7 there must appear the normal yield of commercially recoverable sugar per acre, which must be the normal yield determined by the State committee on the basis of the average yield of commercially recoverable sugar per planted acre for all sugar beet counties in Texas.
8. In item 8 there must appear the number of abandoned acres, if any, approved by the county committee for an abandonment payment.
 - (a) Such entry, plus the entry in item 2, must not exceed the entry in item 1.
 - (b) Where an abandonment payment is approved by the county committee the cause of the abandonment must have been entered in the space provided beneath item 8. The cause must be drought, flood, storm, freeze, disease, or insects. If any other cause has been entered, suspend the application, even though such entry is similar to one of the six causes named, as, for example, "hail" or "grasshoppers".

9. In item 9 there must appear the result of the multiplication of the entry in item 7 by the entry in item 8.
10. In item 10 there must appear the result of the division of the entry in item 9 by 3.0.
11. In item 11 there must appear the result of the multiplication of the entry in item 2 by the entry in item 7.
12. In item 12 there must appear the result of the multiplication of the entry in item 11 by 0.80.
13. Any entry in item 13 must be the result obtained by subtracting the entry in item 6 from the entry in item 12. Where a deficiency payment is approved by the county committee, the cause of the deficiency must have been entered in the space provided beneath item 13. Such cause must be drought, flood, storm, freeze, disease, or insects. If any other cause has been entered, the application must be suspended.
14. The entry in item 14 must be the sum of the entries in items 6, 10, and 13. If the farming unit has not been approved for an abandonment or deficiency payment, the entry in item 14 will be the same as the entry in item 6.

F. Section IV - Certification of Producer-Processor.

1. If there was any producer on the farm in 1938 who was also, either directly or indirectly, a processor of sugar beets in 1938, the name of the sugar company with which such producer was connected must appear on the second line and the signature of the producer-processor in the space provided.
2. Whenever either the name of the sugar company or the signature of a producer-processor appears, the other must also appear.
3. The date of signing must have been entered in the space provided.
4. The producer-processor must also have signed in section I, and both signatures must be in the same style.

Note: The American Crystal Sugar Company has met the "fair price" condition. If such company has signed as producer on any application the case is acceptable if otherwise regular.

G. Section V - Distribution of Payment to Producers.

1. In column (1) there must appear the names of all producers who are entitled to share in the payment.
2. In column (2) there must appear the addresses of all producers whose names appear in column (1).
3. In column (3) there must appear the percentage share of the 1938 crop to which each producer whose name appears in column (1) is entitled.

(a) In cases where SB-205A is attached to the application, determine that such form has been properly prepared and the computations correctly made and entered in accordance with the instructions contained in SB-208.

(b) The percentage shown in column (7) of section II of SB-205A opposite the name of each producer, must have been entered in column (3) of section V of the application opposite the name of the same producer.

4. Verify the total of column (3). Such total must equal 100%.
5. If the name of a producer appears in column (1) and the signature of such producer does not appear in section I, there must be attached an explanation, signed by a member of the county committee, showing the reason for the failure of such producer to sign. If such explanation is not acceptable, or if no explanation is submitted,

(a) The application shall be suspended, and

(b) The space provided for an entry in column (4) opposite the name of such producer shall be circled.

H. Section VI - Certification of County Committee. The certification must have been signed on behalf of the county committee by a member thereof. The person signing must not be an applicant on such Form SB-210.

I. Approval of Applications. All applications in the lot which are acceptable in accordance with this procedure shall be initialed by the clerk who examined them.

III. COMPUTATIONS TO BE MADE ON APPLICATIONS

A. Computation of item 15, section III.

1. Enter in item 15 the result of the multiplication of the entry in item 14 by 60¢.

B. Computation of item 16, Section III.

1. Enter in item 16 after the words "deduction of" the rate of deduction for county association expenses.
2. Enter in item 16 after "\$" the result of the multiplication of the entry in item 15 by the percentage obtained by subtracting the percentage in item 16 from 100%.

C. Computation of column (4), section V.

1. Enter in the respective line, column (4), the result of the multiplication of the entry in that line, column (3), by the entry in item 16, section III, following "\$".
2. Enter in the space provided the total of the amounts not circled in column (4), section V, and determine that such total plus the sum of the circled amounts in column (4) does not vary from the entry in item 16, section III, following "\$" by more than 10 cents.

IV. PREPARATION AND DISTRIBUTION OF VOUCHER AND SCHEDULE FORMS

- #### A.
- Before preparing any voucher and schedule forms determine that the lot does not contain both applications filed in the county office before July 1, 1939, and applications filed on or after that date.

B. Form S-1-Revised, "Public Voucher for Sugar Payments - Continuation Sheet."

1. Form S-1-Revised (hereinafter referred to as Form S-1) shall be prepared in quintuple, original on Form S-1 (white) and four copies on S-1a (yellow). Data shall be entered thereon as follows:

(a) Enter the names of the State and county in the space provided.

(b) Enter the administrative number in the space provided.

This number shall be the transmittal sheet number preceded by the county code number.

- (c) Enter in the spaces provided the number of the sheet being prepared and the total number of sheets necessary to list data for all approved applications in the lot.
- (d) Enter in column (a) the serial numbers of all approved applications in the lot. Repeat the serial number for each payee who is being paid under the same application.
- (e) Enter in the left side of column (b) the name and address of each payee. List only those payees whose names and addresses appear in columns (1) and (2), respectively, of section V of the application and for whom amounts not circled appear in column (4) thereof.
- (f) Enter in column (c) the amounts not circled appearing in column (4) of section V of the application. Care should be taken to be certain that the proper amounts are entered opposite the names of the payees who are entitled to such amounts.
- (g) Enter the total of column (c) on the last sheet of the Form S-1 (original and all copies).
- (h) Make no entries in column (d).
- (i) Make no entry after the words "Checks dated" or the words "Checked by" in the lower part of the form.
- (j) The typed initials of the person preparing Forms S-1 shall be entered at the bottom on all copies of the last sheet.

C. Form S-2-Revised. "Public Voucher for Sugar Payments".

1. Before Form S-2-Revised (hereinafter referred to as Form S-2) is typed, a copy of such form shall be prepared in pencil, as follows:
 - (a) Enter zero in the last line of the certification following the words "are unknown, aggregate".
 - (b) Enter in the sixth line of the certification opposite the words "the amounts aggregating" the total of column (c) of Form S-1 for the lot.

- (c) Enter in the sixth line of the certification after the words "rate of" the rate of deduction for county association expense as shown in item 16 of section III of all the applications in the lot.
- (d) Enter in the fifth line of the certification opposite the words "expenses totaling" the amount being deducted as the county association expense, which shall be determined as follows:

- (1) Determine the "association expense factor" by subtracting the county rate of deduction from 100% and dividing this result into such county rate. This factor shall be expressed in decimals carried to five places. For example, assuming the county expense rate for county "X" is 1.2% the factor will be

$$\begin{array}{rcl} 100\% \text{ minus } 1.2\% & = & 9.8\% \\ 1.2\% \text{ divided by } 9.8\% & = & .01214 = \text{association expense} \\ & & \text{factor for county} \\ & & \text{"X"}. \end{array}$$

- (2) Multiply the entry in the sixth line of the certification opposite the words "the amounts aggregating" by the factor obtained in (1) of this sub-paragraph (d), and enter the result as indicated above.
 - (e) Enter in the fourth line of the certification opposite the words "gross amounts aggregating" the total obtained by adding the amounts obtained in (b) and (d) of this paragraph 1.
- 2. When the pencil copy of Form S-2 has been completed, Form S-2 shall be prepared in quadruplicate, original on S-2 (white) and three copies on S-2a (yellow). Enter data on this form as follows:
 - (a) The space for the D. O. voucher number shall be left blank.
 - (b) Enter in the space provided in the upper right corner the administrative number, as shown on Form S-1.
 - (c) Enter after the word "Appropriation" the symbol and title of the appropriation against which the payments will be charged.

- (1) If the voucher and schedule will be certified on or before June 30, 1939, or if such voucher and schedule will be certified after June 30, 1939, but include only applications shown as filed in the county office prior to July 1, 1939, type or stamp thereon.

"1292205(28)3-052-74-(county code) - Administration of Sugar Act of 1937, United States Department of Agriculture, 1939 (Sugar Division), Payments to Producers."

- (2) If the voucher and schedule will be certified after June 30, 1939, and consists only of applications shown as filed in the county office after June 30, 1939, the 1940 appropriation will be chargeable. The symbol and title of the 1940 appropriation will be furnished later.

(d) Enter after the word "Office", the word "Texas".

(e) Enter "College Station" after the words "prepared at".

(f) Enter on the line beneath the words "Persons named on attached continuation sheet (payees)" the name of the first payee listed on the first sheet of the set of Forms S-1 for the lot, followed by the phrase "et al" if there is more than one payee listed on Form S-1.

(g) Enter data in the certification as follows:

- (1) Enter on the first line the numbers of the first and last pages of Forms S-1 for the lot.
- (2) Complete the year in the third line of the certification by entering "38".
- (3) Enter on the remaining lines the amounts entered in the corresponding lines of the Form S-2 which was prepared in pencil.
- (4) Enter in the space immediately above the space for the date the number of applications scheduled for payment on the Forms S-1 for the lot.
- (5) The original Form S-2 must be signed by a duly authorized Administrative Certifying Officer.

- (6) The title of the person signing together with the date of signing must be indicated in the spaces provided below the signature. (The date of each Form S-2 to be covered by the same Form S-3 should agree with the date on Form S-3.)
- (7) Copies of Form S-2 must bear either the rubber stamp facsimile signature or the typed name of the certifying officer.
- (8) The typed initials of the person preparing Form S-2 shall be entered at the bottom on all copies of such forms.

D. Form S-3-Revised. "Schedule of Disbursements (Sugar Payments)".
Form S-3-Revised (hereinafter referred to as Form S-3) shall be prepared in sextuple (original and five copies). This form may include one or more Forms S-2. Prepare the form as follows:

1. Enter "Texas" above the words "Bureau or Office", to the left of the letters "A.A.A."
2. Make no entry in the space designated "date paid".
3. Enter "Dallas, Texas" above the word "Station".
4. Enter after the word "Period", the name of the month in which it is expected the vouchers will be paid.
5. Enter after the words "Symbol No." the symbol number which is furnished by the Regional D. O.
6. Enter the bureau schedule number in the space provided. A separate series of schedule numbers, beginning with 1 (preceded by the State code and followed by the letters "SB") and running consecutively shall be used for payments under the 1938 Sugar Beet Program.
7. Enter after the word "Date", the date on which the schedule is prepared.
8. Enter after the words "Appropriation or Fund", the symbol and title of the appropriation as entered on Form S-2.
9. Make no entries in columns (a) and (b).
10. Enter in column (c) the administrative number from the Form S-2.

11. Enter in column (d) the name of the payee as shown on Form S-2 which will be the name of the first payee on each set of Forms S-1.
12. Enter in column (e) the amount entered on line 4 of the certification on Form S-2.
13. Enter in column (f) the amount entered on line 5 of the certification on Form S-2.
14. Enter in column (g) the amount shown on line 6 of the certification on Form S-2.
15. Obtain and enter the totals of columns (e), (f), and (g) in the spaces provided.
16. Stamp or type on the third copy of Form S-3 the following notation: "Forward to Records and Accounts Section, Agricultural Adjustment Administration, Washington, D. C."
17. The original Form S-3 must be signed by a duly authorized Administrative Certifying Officer.
18. The title of the person signing must be inserted in the space provided.
19. Copies of Form S-3 must bear either the rubber stamp facsimile signature or the typed name of the certifying officer.
20. The typed initials of the person preparing Forms S-3 shall be entered at the bottom on all such forms.

E. Distribution of Forms S-1, S-2, and S-3.

1. Forms S-1. The State office shall transmit the original and four copies, together with the applications and related forms, to the GAO. The GAO will retain one copy, return one corrected copy together with any Forms 117A (in quadruplicate) and suspended applications to the State office, and transmit the original and two copies to the Regional D. O. The Regional D. O. will retain the original, return one copy with the check numbers listed thereon to the State office, and transmit one copy with the checks to the treasurer of the county association.

2. Forms S-2. The State office will retain one copy and transmit the original and two copies to the GAO. The GAO will retain the copy, transmit the original to the Regional D. O., and return one corrected copy to the State office which should be routed to the State Accountant.
3. Forms S-3. The State office will transmit the original and all five copies to the GAO. The GAO will retain one copy, return one copy to the State office which should be routed to the State Accountant, and transmit the original and three copies to the Regional D. O. The Regional D. O. will retain the original and one copy, return one copy to the State office and transmit the designated copy to the Records and Accounts Section, Washington, D. C.

IV. SET-OFFS AGAINST SUGAR BEET PAYMENTS

The set-off procedure in connection with the 1938 Agricultural Conservation Program shall be followed in making set-offs against sugar beet payments, except that the appropriation will be different.

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Issued March 10, 1939.

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UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
SOUTHERN DIVISION

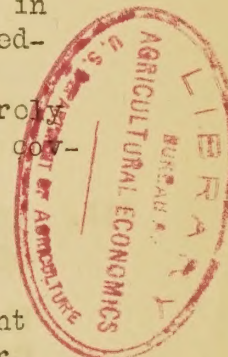
STATE OFFICE PROCEDURE FOR HANDLING SUPPLEMENTAL AND
ADJUSTMENT APPLICATIONS, UNDELIVERED, LOST, FORGED
AND RETURNED U. S. TREASURY CHECKS, REFUNDS, AND CASES
INVOLVING DECEASED AND INCOMPETENT PAYEES -
1938 SUGAR BEET PROGRAM

I. Supplemental Applications

- A. Supplemental sugar beet applications will be received, signed by one or more producers who failed to sign at the time the original applications were prepared. The same serial number must have been assigned to a supplemental application that was assigned to the original application, except that it must be followed by the notation "Supp.".
- B. When a supplemental application is received, it shall be compared with the original application covering the same farming unit to determine that all of the data thereon are identical with the corresponding data on the original application. If it appears to be regular in every respect, it shall be vouchered and scheduled in the same manner as regular applications are vouchered and scheduled on Forms S-1-Revised, S-2-Revised, and S-3-Revised. The State office copy of a supplemental application shall be securely fastened to the State office copy of the original application covering the same farming unit.

II. Adjustment Applications

- A. The same serial number must have been assigned to an adjustment application as that assigned to the original application covering the farming unit, except that such serial number must be followed by the notation "Adj."
- B. When an adjustment application is received, it shall be compared with the original application covering the same farming unit and the statement of claim accompanying the adjustment application shall be examined to determine that any difference between the original and the adjustment application is fully explained thereon. The statement of claim and the adjustment application must be signed as indicated in SB-213.



- C. Since there is not sufficient space to show the amount of the adjustment in payment on the adjustment application, a memorandum showing the correct amounts of payments and the correct amounts of administrative expense deductions and the adjustments in such amounts, should be addressed to the Chief of Party of the General Accounting Preaudit Office over the signature of a certifying officer. The following example should be used as a guide in the preparation of such memorandum:

| | <u>Original</u> | <u>Adjusted</u> | <u>Difference</u> |
|----------------------------------|-----------------|-----------------|-------------------|
| Gross Payment | \$ 275.00 | \$ 306.00 | \$ 31.00 |
| Administrative expense deduction | <u>1.65</u> | <u>1.84</u> | <u>.19</u> |
| Net payment | \$ 273.35 | \$ 304.16 | \$ 30.81 |
| John Doe | \$ 23.11 | | |
| Richard Roe | <u>7.70</u> | | |
| | \$ 30.81 | | |

- D. If a check issued under an application was in excess of the amount due the payee and if such check is returned and canceled, an adjustment must be made in the amount of administrative expense previously deducted. This adjustment, which must be shown on ACP-28, shall be obtained by multiplying the amount of the canceled check by the factor obtained for the county under subparagraph (d) (1), paragraph 1, subsection C, section IV, of SB-215(SR), (page 9). When an adjustment application is approved, the correct amount of administrative expense shall be shown on the S-2-Revised upon which the adjustment payment is certified. Similarly, the adjustment to be made in the administrative expense deduction shall be shown on ACP-28 when such form is prepared in connection with a refund.

III. Transmission of Supplemental and Adjustment Applications to General Accounting Office.

When supplemental or adjustment applications are transmitted to the General Accounting Preaudit Office they shall be accompanied by the State office copies of the original applications. After checking the supplemental or adjustment applications the General Accounting Preaudit Office will return the State office copies thereof to the State office.

IV. Undelivered, Lost, Forged, and Returned U. S. Treasury Checks

The procedure followed under the 1938 Agricultural Conservation Program in handling undelivered, lost, forged, and returned U. S. Treasury

checks shall be followed under the 1938 Sugar Beet Program, except that wherever reference is made to an appropriation the sugar appropriation symbol shall be used instead of the Agricultural Conservation Program appropriation symbol.

V. Refunds.

- A. All refunds which are due because of overpayment in connection with the 1938 Sugar Beet Program shall be handled in accordance with the procedure outlined in connection with the 1938 Agricultural Conservation Program, with the following exceptions:
1. Enter "Sugar Beets" in a conspicuous place on all forms prepared.
 2. The receipt numbers assigned to remittances shall begin with a new series and continue consecutively.
 3. Use a new series of schedule numbers for all Standard Forms 1044-Revised, 1046, 1047, 1048, and 1064.
- B. The special Deposits Account used in connection with the 1938 Agricultural Conservation Program will be used in connection with the Sugar Beet Program, the symbol and title remaining the same.

VI. Deceased and Incompetent Payees

All cases arising under the 1938 Sugar Program involving a deceased or incompetent payee shall be handled in accordance with the procedure followed under the 1938 Agricultural Conservation Program, except that Standard Form No. 1055, when used in connection with a claim for payment due a deceased payee, need not include a showing as to whether or not the debts of the decedent have been paid; and Form ACP-73, Waiver of Right to Claim Agricultural Conservation Payments, will not be used.

